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Public Documents of Massachusetts:

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BEING THE

ANNUAL REPORTS

OF VARIOUS

PUBLIC OFFICERS AND INSTITUTIONS

FOR THE YEAR

1899.

PUBLISHED BY THE SECRETARY OF THE COMMONWEALTH.


VOL. I.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1900.



PUBLIC DOCUMENTS
FOR THE YEAR 1899.

VOL. I.

	Doc. No.
Report of Secretary of the Commonwealth,	46
Report of Treasurer and Receiver-General,	5
Report of Auditor of Accounts,	6
Report of Attorney-General,	12

VOL. II.

Report of Tax Commissioner,	16
Aggregates of Polls, Property and Taxes,	19
Abstract of Returns of Corporations,	10
Report of Controller of County Accounts,	29
Report of State Board of Arbitration and Conciliation,	40
Number of Assessed Polls, Registered Voters, etc.,	43
Report of Commissioner of Public Records,	52

VOL. III.

Report of State Board of Charity,	17
Report of State Board of Insanity,	63
Report of Trustees of the Lyman and Industrial Schools,	18
Report of Trustees of the Danvers Lunatic Hospital,	20
Report of Trustees of the Northampton Lunatic Hospital,	21
Report of Trustees of the Taunton Lunatic Hospital,	22
Report of Trustees of the Worcester Lunatic Hospital,	23
Report of Trustees of the State Farm at Bridgewater,	24

	Doc. No.
Report of Trustees of the State Almshouse at Tewksbury, .	26
Report of Trustees of the Perkins Institution and Massachusetts School for the Blind,	27
Report of Trustees of the Massachusetts School for the Feeble-minded,	28
Report of Trustees of the Westborough Insane Hospital, .	30
Report of Trustees of the Massachusetts Hospital for Dip-somaniacs and Inebriates,	47
Report of Trustees of the Medfield Insane Asylum, . .	59
Report of Trustees of the Hospital for Consumptives, .	61
Report of Trustees of the Massachusetts Hospital for Epileptics,	62

VOL. IV.

Report of State Board of Health,	34
Report of Board of Registration in Medicine,	56

VOL. V.

Report of Railroad Commissioners and Returns of Railroad Corporations,	14
--	----

VOL. VI.

Report of Commissioners of Savings banks (Part I. — Savings Banks, Institutions for Savings, Safe Deposit, Loan and Trust Companies. Part II. — Co-operative Banks, Collateral Loan Companies, Mortgage Loan and Investment Companies),	8
---	---

VOL. VII.

Report of Insurance Commissioner (Part I. — Fire and Marine. Part II. — Life, Casualty and Assessment), .	9
Report of Commissioners of Firemen's Relief Fund, . .	64

VOL. VIII.

	Doc. No.
Report of Board of Education,	2
Report of Librarian of State Library,	3
Report of Free Public Library Commission,	44

VOL. IX.

Report of Secretary of the Board of Agriculture,	4
Report of the Board of Control of the Hatch Experiment Station,	33
Report of the Massachusetts Agricultural College,	31
Report of Board of Cattle Commissioners,	51
Report of Dairy Bureau,	60

VOL. X.

Report of Chief of the District Police,	32
Report of Commissioners of Prisons,	13
Report of General Superintendent of Prisons,	41
Report of Board of Police for City of Boston,	49
Report of Board of Police for City of Fall River,	58
Report of Adjutant General,	7

VOL. XI.

Report of Registration of Births, Marriages and Deaths, with Statistics of Divorce, and of Deaths investigated by the Medical Examiner,	1
Report of Bureau of Statistics of Labor,	15
Statistics of Manufactures,	36
Report of Board of Gas and Electric Light Commissioners,	35
Report of Inspector of Gas Meters and Illuminating Gas,	55

VOL. XII.

	Doc. No.
Report of Contested Elections (no report),	37
Report of Commissioners on Inland Fisheries and Game,	25
Report of Board of Harbor and Land Commissioners,	11
Report of Board of Nautical Training School Commissioners,	42
Report of Board of Metropolitan Park Commissioners,	48
Report of Massachusetts Board of Registration in Dentistry,	38
Report of Massachusetts Board of Registration in Pharmacy,	39
Report of Commissioners on Topographical Survey,	50
Report of Civil Service Commissioners,	53
Report of Massachusetts Highway Commission,	54
Report of Metropolitan Water Board,	57
Report of Board of Metropolitan Sewerage Commissioners,	45

EIGHTH ANNUAL REPORT

OF THE

SECRETARY OF THE COMMONWEALTH

OF

MASSACHUSETTS

FOR THE

YEAR ENDING DECEMBER 31, 1899.

BOSTON :
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1900.

CONTENTS.

	PAGE
Receipts and Expenditures,	5
Commissions,	6
Corporation Division,	7
Labels, Trade-marks, etc.,	8
Marks and Devices on Cans, etc.,	8
Registration Returns,	8
Archives,	9
Document Division,	10
Regimental Histories,	11
State Printing,	11
Early Laws,	12
Coat-of-Arms of the Commonwealth,	13
Engrossment of Bills and Resolves,	13
Changes of Names,	14
Peddlers' Licenses,	14
Returns under the "Lobby Act,"	14
Elections,	15
Proclamations,	15
Pardons, Requisitions, etc.,	15
Insolvency Returns,	15
Naturalization Returns,	16
Miscellaneous,	16
Liquor Licenses,	17
Returns of Sheriffs,	31

Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, Jan. 26, 1900.

To the Honorable Senate and the House of Representatives.

I have the honor to submit, in compliance with section 2 of chapter 262 of the Acts of 1892, the eighth annual report of the transactions of this office, covering the year ending with the 31st of December, 1899. Accompanying this report are the sheriffs' returns and the returns of liquor licenses.

In addition to the duties previously assigned to this office, the Secretary was made, by chapter 475 of the Acts of 1899, a member of a commission on the publication of a record of Massachusetts troops and officers, sailors and marines in the war of the rebellion. He was also authorized to renew the contract for the publication of decisions of the supreme judicial court, and directed to send to cities and towns lists of justices of the peace designated to solemnize marriages.

Notwithstanding the gradual increase of the regular work of the office, no addition has been made to the clerical force.

RECEIPTS AND EXPENDITURES.

The receipts from fees, etc., amounted to \$62,966.42, and were from the following sources: —

Commissions,	.	.	.	.	.	.	.	.	.	\$9,905	00
Corporation certificates,	.	.	.	.	.	.	.	.	.	24,718	00
Limited partnerships,	.	.	.	.	.	.	.	.	.	42	00
Licenses,	.	.	.	.	.	.	.	.	.	20,452	50
Sale of early laws, etc.,	.	.	.	.	.	.	.	.	.	2,169	47
Sale of Bradford Histories,	.	.	.	.	.	.	.	.	.	2,862	00
Labels, trade-marks, etc.,	.	.	.	.	.	.	.	.	.	466	00
Miscellaneous,	{	Certificates,	.	.	.	.	.	.	.	\$677	25
		Revolutionary Records,	.	.	.	.	.	.	.	917	00
		Copies,	.	.	.	.	.	.	.	757	20
										<hr/>	2,351 45
										<hr/>	\$62,966 42

These fees, which exceed those of 1898 by about \$2,000, were paid into the treasury monthly, and a quarterly report thereof was made to the Governor and Council, as required by law.

The expenses for salaries were \$38,279.21, of which \$1,213.34 was for the publication of the early laws. The incidental expenses of the office were \$4,056.80.

COMMISSIONS.

The number of commissions issued was 2,278 (a decrease from 1898 of 121), of which 369 were without fee. The different classes were as follows:—

Justices of the peace,	1,291
Notaries public,	534
Trustees, commissioners, etc.,	114
Justices of the peace to solemnize marriages,	112
Supervisors of election,	70
Commissioners in other States and Territories,	24
Associate medical examiners,	19
Justices and special justices, municipal, district and police courts,	18
Special commissioners,	15
Clerks, municipal, district and police courts,	14
Justices of the peace to issue warrants and take bail,	13
District police,	12
Public warehousemen,	8
Trial justices,	8
Medical examiners,	8
Public administrators,	4
Masters in chancery,	3
Registers, probate and insolvency,	2
Commissioners to qualify,	2
Chief justice, supreme judicial court,	1
Associate justice, supreme judicial court,	1
Judge, probate and insolvency,	1
Sheriff,	1
Commissioner in foreign country,	1
Physician, Massachusetts Reformatory,	1
Superintendent, Reformatory Prison for Women,	1

Certificates to the number of 3,078 were issued (an increase of 130 over 1898), of which 369 were without fee.

The act passed by the Legislature of 1899, upon a recommendation in the last annual report of this office, to limit the authority to solemnize marriages to such justices of the peace

as may be designated for the purpose by the Governor, appears to have been as effective as could reasonably be expected, and the abuse of the power to solemnize marriages has thereby received a most salutary check. Of the 112 designations by the Governor under the act, one has been revoked for cause.

CORPORATION DIVISION.

The total number of certificates of incorporation issued under general laws to new corporations was 484 (an increase over 1898 of 21), classified as follows :—

Manufacturing and mercantile corporations (under Public Statutes, chapter 106, section 21),	256
Religious, charitable, social, educational, musical, athletic, etc., corporations (under Public Statutes, chapter 115, section 4), . . .	177
Churches (under Acts of 1887, chapter 404),	25
Fraternal beneficiary corporations (under Acts of 1898, chapter 474, and Acts of 1899, chapter 442),	6
Street railway corporations (under Public Statutes, chapter 113), .	18
Co-operative bank (under Public Statutes, chapter 117),	1
Library (under Public Statutes, chapter 40),	1

Two certificates of incorporation were filed by Roman Catholic churches, under Public Statutes, chapter 38, sections 48, 49 and 50.

The number of miscellaneous certificates filed and recorded was 3,268 (an increase of 207). Of these, 2,314 were certificates of condition of Massachusetts corporations (under section 54, chapter 106 of the Public Statutes); 256 were certificates of organization of manufacturing and mercantile corporations (under chapter 106 of the Public Statutes); 177 were certificates of religious, charitable and other organizations (under chapter 115 of the Public Statutes); 302 were certificates of payment of capital in manufacturing and mercantile corporations (under chapter 106 of the Public Statutes); and the remainder were distributed among 17 different classes.

The number of miscellaneous certificates filed and not recorded was 1,016 (an increase of 49), of which 881 were certificates of condition of foreign corporations; and the remainder were divided among 13 other classes.

There were issued 19 certificates of change of name of corporations (an increase of 2).

Returns were received of the dissolution of 62 corporations by the supreme judicial court (an increase of 26).

Under the act relating to the incorporation of clubs, 5 certificates of incorporation which had been issued to clubs were declared void and of no further effect, upon evidence that the premises of the clubs were used for illegal purposes. Charters were refused applicants in 2 cases, and there was 1 withdrawal by the parties originally making the application for incorporation.

Details of all these statistics appear in the Abstract of Certificates of Corporations, published by this office (Public Document, No. 10).

Limited partnership certificates to the number of 41 were filed and recorded (an increase over 1898 of 1).

LABELS, TRADE-MARKS, ETC.

By chapter 462, Acts of 1895 (as amended by chapter 359 of the Acts of 1899), entitled "An Act relative to the registration and protection of labels, trade-marks, stamps and forms of advertisements," the duty was placed upon the Secretary of the Commonwealth of receiving, filing and recording such labels, etc., and of issuing and recording certificates of record. Under this law, labels, trade-marks, stamps and forms of advertisement were received and certificates of record issued and recorded in 235 cases (an increase of 47).

MARKS AND DEVICES ON CANS, ETC.

By chapter 440 of the Acts of 1893, entitled "An Act to protect the owners of cans, bottles, boxes, siphons and fountains used in the sale of milk, cream, soda water, mineral and aerated waters, ale, beer, ginger ale or other beverages," it is made the duty of the Secretary of the Commonwealth to receive and file descriptions of marks, devices, etc.; and under this law 29 such descriptions were received and filed (a decrease of 25).

REGISTRATION RETURNS.

The returns of births, marriages and deaths from the various cities and towns for the year 1898, which were received in 1899, cover 73,110 births, 22,142 marriages and 46,761 deaths,

—a total of 142,013. This is a decrease, as compared with the returns for 1897, of 95 births, 896 marriages and 658 deaths.

The medical examiners' returns cover 2,648 cases, — an increase of 369, as compared with the returns for 1897.

The returns by the clerks of the courts of the decrees of divorce for 1898 number 1,843, being an increase of 233, as compared with the returns for 1897.

All of these figures are compiled and presented fully in the fifty-seventh registration report (Public Document, No. 1).

ARCHIVES.

In the archives division the indexing of the French and Indian war records has been completed, and the French and Indian war muster rolls series, numbering nine volumes, together with fourteen volumes of the Revolutionary Rolls collection, have been treated, mounted and rebound by an expert, so that this entire set of manuscript books is now in excellent condition. The work of indexing will be pushed with all possible speed, being extended first to cover military records in the Narragansett war, the expedition to Quebec in 1690, and garrison service prior to 1710. The French and Indian war record index numbers 140,000 cards.

Vol. V. of Massachusetts Soldiers and Sailors of the Revolutionary War, covering all names between Dua and Foy, inclusive, has been published; and Vol. VI., covering all names between Fra and Gyp, inclusive, is in the hands of the binder, and will soon be issued. Vols. VII. and VIII. will appear during the present year.

The demand for certificates of Revolutionary service has fallen off in some degree, but the inquiries of historical students and of persons interested in research among the archives show no perceptible diminution.

In the registration room the total number of visitors during the year was 2,617, and certificates were issued as follows: births, 385; marriages, 528; deaths, 283.

There are in the archives eight original parchment acts, known as the Dongan acts, relating mainly to raising revenue or regulating excise. They belong properly to the State of New York, and their presence in our archives is probably due to some accident or oversight. This office has received from

the Governor of New York a request for their return, and I recommend the passage of a resolve authorizing the Secretary of the Commonwealth to comply with this request.

Attention is again called to the insufficiency of the space now assigned to the archives, and to the growing need of increased accommodations. I suggest that an appropriation be made for the construction of a gallery in room 332, in accordance with a plan originally proposed by the architects of the State House extension.

I renew my recommendation of last year for such legislation as will authorize the Secretary of the Commonwealth to cause copies to be made of acts, resolves or other records of the Commonwealth, in all cases where, from any cause, such records shall have become worn, mutilated or illegible. Such legislation exists with reference to records of counties, cities and towns, and there is immediate need of it for the proper preservation of some important parts of the records of the Commonwealth.

DOCUMENT DIVISION.

There were printed under the direction of this office during the year 1899, in the Public Document series (numbering 62 different reports), 199,900 volumes,—an increase of 5,250 over 1898. Of this number, 124,975 were handled and distributed in the document division, being supplied to members of the General Court, to cities and towns, public officers, libraries and to the public generally. In addition to the Public Document series, there were printed and distributed 25,000 copies of the pamphlet edition of the laws, 12,000 copies of the Blue Book, 10,000 copies of the Manual for the General Court, 906 copies of the term reports, and 700 copies each of the Senate and House Journals; and there were also received and distributed 1,000 copies of the Early Laws, 1,000 copies Massachusetts Soldiers and Sailors of the Revolutionary War (Vol. V.), 6,200 copies of Bradford's History of Plimoth Plantation, 500 copies of The '98 Campaign of the Sixth Massachusetts U. S. V., 11,000 copies Census of Massachusetts, 1895 (Vols. III. and VI.), 5,000 copies of the Supplement to Laws relating to Elections, and 500 copies of the Constitution of the Commonwealth of Massachusetts,—making a grand total of 199,481 volumes which passed through the document division during the year.

REGIMENTAL HISTORIES.

During the year a history of the service of the Sixth Massachusetts Infantry in the war against Spain was purchased and distributed under the act of 1899, extending the provisions of chapter 413 of the Acts of 1893 to organizations engaged in the war of 1898.

A history of the First Regiment Massachusetts Heavy Artillery has also been written, and will probably be purchased during the present year under the same act.

STATE PRINTING.

By virtue of an act of 1893, the Secretary of the Commonwealth is supervisor of State printing, and as such is responsible in a large degree for the proper execution of the State printing contract. The suggestion has often been made, and not without reason, that a great deal of matter appears in the annual reports, the omission of which would materially reduce the cost of printing without detriment to the public interest. Nevertheless, it is difficult to suggest a remedy in the form of a law.

The cost of printing the Public Document series was \$60,625.02, — an increase of \$542.61 over last year. The greatest cost for a single report in the series was for that of the Board of Agriculture, \$5,442.52, — a reduction of \$300 over the previous year. The next in point of cost is the report of the Board of Health, \$4,307.95, — an increase of about \$400 over the previous year. The Blue Book cost \$6,641.60, — a reduction of about \$500 over the previous year; the Manual for the General Court, \$2,823.07, — substantially the same as last year. The official ballot cost \$6,914.85, — almost exactly the same as in 1898. The bill for Senate printing was \$5,362.27, exclusive of the cost of the Senate Journal, which was \$1,107.83. The House printing cost \$15,009.52, exclusive of the House Journal, which cost \$1,354.82. The Senate printing cost somewhat less, and the House printing somewhat more, than in 1898, but the total cost was substantially the same.

There is still an active demand for the Bradford History, 2,862 copies having been sold during the year. A special edition of 1,600 copies was printed for the New England Society

in the City of New York, to be presented by that society to its members. Another special edition of 400 copies has been ordered by the New England Society in the City of Brooklyn.

Under the provisions of chapter 258 of the Acts of 1896, as amended by chapter 243 of the Acts of 1897, the Secretary and the Auditor have authorized illustrations amounting to \$2,285, or about \$600 less than in 1898. The greatest expense was for the report of the Metropolitan Park Commission, \$450.

COMPLETION OF THE EARLY LAWS.

The thirteenth and concluding volume of the edition of Early Acts, publication of which was authorized by chapter 104 of the Resolves of 1889, was finished in June last. The resolve before mentioned authorized the Secretary to cause "to be collated, indexed and published, in a style similar to that in which the blue books, so called, are now published, all the acts and resolves of the general court from the adoption of the Constitution to the year 1806, together with such portion of the acts and resolves of that year as he may find necessary in order to make such publication complete to the time when full publication of the acts and resolves have already been made; and that in the numbering of the said acts and resolves the numbering hitherto adopted shall be followed as far as practicable." Under the foregoing authorization, 13 volumes of uniform size have been issued, each volume covering two legislative years, and the whole comprising all legislation passed between Oct. 25, 1780, the opening date of the first session of the General Court under the Constitution, and March 14, 1806, the date of prorogation of the General Court for the political year of 1805. Work was commenced under the resolve in 1889; but of necessity several months were taken up with the work of preparation, collecting session pamphlets for the entire period, etc., and the first volume was issued in 1890. The entire edition of thirteen volumes, covering twenty-six years of legislation, has therefore been completed within ten years, by the labor of an editor with a single assistant. The publication itself is not simply a reprint of the earlier editions, although the session pamphlets were used as a basis for printer's copy. The copy itself and every revise was compared and read by the original documents. The numbering of the acts as adopted and

printed in the edition of General Laws, published in 1823, by Asahel Stearns and Lemuel Shaw, Commissioners for Revision of Laws, has been adhered to, although the former session number is given as well at the head of every chapter. The previous numbering of the resolves as given in the session pamphlets has been retained, as no other numbering has ever been adopted at any time. Strict construction of the direction of the resolve, that the publication should be "in a style similar to that in which the blue books, so called, are now published," was not observed, inasmuch as many things that do not now find place in the modern Blue Book were included in the volumes. The edition, therefore, contains much not printed in previous editions, as the following list will show: acts, 2; tax acts not printed in previous editions, but printed in separate pamphlets, 20; resolves, 34; orders of notice, etc., 328; addresses, messages, etc., 76.

THE COAT-OF-ARMS OF THE COMMONWEALTH.

During the session of 1885 the committee on the judiciary made a report to the Legislature on the State seal. Since that time, as is well known, the coat-of-arms of the Commonwealth has been carefully drawn from the best data obtainable, and the representation thus made was formally adopted and declared official by the Legislature of 1898. In the course of this work a great deal of interesting and valuable matter was obtained, which, in my judgment, should be preserved by publication in some convenient and inexpensive form. I therefore recommend a small appropriation for the purpose of publishing and distributing a brief illustrated history of the seal of the Commonwealth, and especially of the official drawing of the coat-of-arms.

ENGROSSMENT OF BILLS AND RESOLVES.

I commend to the consideration of the General Court the subject of transferring the duty of engrossing bills and resolves from this office to that of a clerk or clerks who shall be under the immediate direction of the Legislature. At present, copy for engrossment is furnished to this office by officials of the Legislature, over whom of course the Secretary has no control, while the engrossment is done under the direction of the Secre-

tary, over whom the officials of the Legislature have no control, — an arrangement obviously contrary to the best and most economical business method. I beg to add, however, that this suggestion is not to be regarded in the light of a complaint or as an indication of a desire to avoid any duty which the General Court may see fit to assign to this office.

CHANGES OF NAMES.

The returns of 394 names changed, as decreed by the several probate courts, were received and filed, in compliance with the requirements of section 14, chapter 148 of the Public Statutes, as amended by chapter 89, Acts of 1897, and published in the Blue Book.

PEDDLERS' LICENSES.

There were issued to hawkers and peddlers, under the provisions of chapter 68 of the Public Statutes, 1,957 licenses. Of this number, 375 were for the State, 638 for counties, 621 for cities and towns and 323 for cities and towns in which the applicant resided and paid taxes on a stock in trade. There were also issued 764 free licenses to soldiers and sailors, — a decrease of 86, as compared with the previous year; and 60 free licenses to persons seventy years of age or upwards, — a decrease of 2.

There were no State licenses issued to itinerant vendors, under the act of 1890. The number of transfers of licenses was 149.

Soon after the close of the war of the rebellion an act was passed authorizing the Secretary of the Commonwealth to grant special State or county licenses, without the payment of any fee therefor, to disabled Union soldiers or sailors belonging to this Commonwealth, upon satisfactory evidence that the disability was caused by wounds received or sickness contracted in the service of the United States. In view of the honorable and gallant service rendered by Massachusetts troops and sailors in the war against Spain, I recommend the passage of a similar act for the benefit of their disabled comrades and shipmates.

RETURNS UNDER THE "LOBBY ACT."

Under what is known as the "lobby act" (chapter 456 of 1890, as amended by chapter 223 of 1891 and chapter 298 of

1894), 279 entries were made upon the docket of legislative counsel and agents, — a decrease of 48, as compared with 1898. Returns were received at this office covering 263 of these entries. Of those received, it became the duty of the Secretary to transmit 32 to the Attorney-General for his information, 12 of them appearing to be irregular or defective, and the 20 others being received after the expiration of the time limit. The 16 cases of delinquency were reported to the Attorney-General, as required by law.

ELECTIONS.

All statements and statistics referring to elections appear, as required by law, in Public Document, No. 43 (Assessed Polls, Registered Voters, etc.), together with recommendations in relation thereto.

Under the provisions of chapter 548, Acts of 1898, relative to statements of election expenses, 98 duplicate returns were received from city and town clerks, examined and placed on file. This is a decrease of 66 in the number of returns received in 1898.

PROCLAMATIONS.

The usual Thanksgiving and Arbor Day proclamations were printed and distributed under the direction of this office. Of the Thanksgiving proclamations, about 2,400 were sent by mail to churches and about 100 to institutions; and of the Arbor Day proclamation, 1,050 were distributed by mail.

PARDONS, REQUISITIONS, ETC.

The number of pardons made out and issued in 1899 was 28; requisitions upon other States, 29; warrants issued upon requisitions from other States, 15; transfers from prisons, etc., to hospitals, 33; permits for release from State Prison on parole, 2.

INSOLVENCY RETURNS.

No returns were received in 1899, as an act of Congress, chapter 541, approved July 1, 1898, entitled "An Act to establish a uniform system of bankruptcy throughout the United States," which took effect upon its passage, renders inoperative section 143, chapter 157 of the Public Statutes, as amended by chapter 89, Acts of 1897.

NATURALIZATION RETURNS.

Under the provisions of section 5, chapter 345 of the Acts of 1885, as amended by chapter 36 of the Acts of 1887, returns were received of the naturalization of 2,330 persons before the various courts of the Commonwealth during the year 1898, — a decrease of 189, as compared with the returns for 1897. These returns were indexed and bound in convenient form for reference, as required by law.

MISCELLANEOUS.

As required by law, the return of the Surveyor-General of Lumber of the various kinds and quantities of lumber surveyed and the amount of fees received by him and his deputies in the year 1899 was received and filed.

The return of the Inspector-General of Fish for the year 1898 was received and published in the Boston "Daily Advertiser" of Feb. 23, 1899.

The four special reports from this office which form a part of the Public Document series, namely, Returns of Births, Marriages and Deaths (Public Document, No. 1), Abstract of Certificates of Corporations (Public Document, No. 10), Aggregates of Polls, Property, Taxes, etc. (Public Document, No. 19), and Returns of Assessed Polls, Registered Voters and Persons who voted, etc. (Public Document, No. 43), have been made, as required by law.

Respectfully,

WM. M. OLIN,
Secretary of the Commonwealth.

LIQUOR LICENSES,

1899.

ABSTRACT OF RETURNS made by the several city and town clerks to the Secretary of the Commonwealth, in the year 1899, under the requirements of section 5, chapter 100, Public Statutes, showing the number of licenses issued for the sale of intoxicating liquors, the amounts received therefor, and the number of licenses revoked during the year, with a statement of the vote given at their last annual meeting on the question, "Shall licenses be granted for the sale of intoxicating liquors in this city (or town)?"

[NOTE.—The action of a town (in February, March or April) governs the year in which the vote is taken, while that of a city (in December) governs the following year.]

Liquor Licenses, 1899.

COUNTIES, CITIES AND TOWNS.	FIRST CLASS.			SECOND CLASS.			THIRD CLASS.			FOURTH CLASS.			FIFTH CLASS.			SIXTH CLASS.			SPECIAL CLUB.			Amounts Received for Licenses.	Vote at last Annual Meet- ing. Shall Licenses be granted?		
	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.		Yes.	No.	
BARNSTABLE CO.																									
Barnstable, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	163	288	
Bourne, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67	193	
Brewster, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	22	
Chatham, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	66	
Dennis, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	76	
Eastham, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	30	
Falmouth, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	251	
Harwich, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86	227	
Marshpee, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	36	
Orleans, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	47	
Provincetown, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145	207	
Sandwich, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106	163	
Truro, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	63
Wellfleet, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33	81
Yarmouth, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals, .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$1 00	828	1,791

Liquor Licenses, 1899 — Continued.

Liquor Licenses, 1899 — Continued.

COUNTIES, CITIES AND TOWNS.	FIRST CLASS.			SECOND CLASS.			THIRD CLASS.			FOURTH CLASS.			FIFTH CLASS.			SIXTH CLASS.			SPECIAL CLUB.			Amounts Received for Licenses.	Vote at last Annual Meet- ing. Shall Licenses be granted?	
	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.	No. Issued.	Amounts Re- ceived for same.	No. Revoked.		Yes.	No.
NORFOLK Co. —																								
Medway, .	3	\$4,000 00	1							3	\$1,900 00	1										\$5,900 00	261	202
Mills, .																						24	69	
Milton, .																						3 00	202	
Needham, .																						3 00	145	
Norfolk, .																						-	6	
Norwood, .																						1 00	219	
QUINCY, .																						-	1,388	
Randolph, .																						2 00	2,218	
Sharon, .																						-	313	
Stoughton, .																						-	57	
Walpole, .																						-	339	
Wellesley, .																						-	153	
Westwood, .																						2 00	91	
Weymouth, .																						-	28	
Wrentham, .																						-	550	
Totals, .	7	\$9,200 00	1							7	\$1,900 00	1										\$11,137 00	6,897	11,017
PLYMOUTH Co.																								
Abington, .																						-	52	
Bridgewater, .																						-	135	
BROOKTON, .																						-	3,253	
Carver, .																						-	15	
Duxbury, .																						\$1 00	66	
E. Bridgewater, .																						1 00	30	
Halifax, .																						-	21	
Hanover, .																						-	51	
Hanson, .																						-	23	
Hingham, .																						3 00	44	
Hull, .	7	\$7,000 00		3	\$750 00					3	\$900 00											9,500 00	101	

Kington,	1	1,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 00	63	136
Lakeville,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,300 00	36	35
Marion,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	158
Marshfield,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65	75
Mattapoisett,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55	127
Middleborough,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	264	421
Norwell,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	112
Pembroke,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	31
Plymouth,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	511	612
Plympton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	47
Rochester,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	42
Rockland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	449	606
Settuate,	2	2,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	211	129
Wareham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	244
W. Bridgewater,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	66
Whitman,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244	630
Totals,	10	\$10,000 00	-	-	-	-	-	-	3	\$750 00	-	-	-	-	-	-	-	-	\$13,409 00	5,973	8,645
SUFFOLK Co.																					
Boston,	808	\$985,800 00	-	-	-	-	-	-	18	\$9,000 00	-	-	-	-	-	-	-	-	\$1,489,575 00	48,982	28,570
CHELSEA,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,216	2,633
Revere,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	552	916
Winthrop,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110	541
Totals,	808	\$985,800 00	-	-	-	-	-	-	18	\$9,000 00	-	-	-	-	-	-	-	-	\$1,489,575 00	51,860	32,660
WORCESTER Co.																					
Ashburnham,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$1 00	33	91
Athol,	7	\$7,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,105 00	698	536
Auburn,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82	67
Barre,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 00	24	98
Berlin,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	79
Blackstone,	6	6,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,301 00	409	264
Bolton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	69
Boylston,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	35
Brookfield,	3	3,600 00	-	-	-	-	-	-	-	\$900 00	-	-	-	-	-	-	-	-	4,502 00	291	257
Charlton,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74	109
Clinton,	11	11,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,868 00	1,425	1,011
Dana,	1	1,000 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,300 00	62	33
Douglas,	2	2,700 00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,601 00	192	126

1 Including \$21 for twenty-one special licenses issued to sell alcohol under chapter 398, Acts of 1897.

Liquor Licenses, 1899 — Continued.

Liquor Licenses, 1899 — Concluded.
RECAPITULATION.

COUNTIES.	Vote at last Annual Meeting. Shall Licenses be granted?		NUMBER ISSUED.							Number Revoked.	Amounts Received for Licenses.
	Yes.	No.	First Class.	Second Class.	Third Class.	Fourth Class.	Fifth Class.	Sixth Class.	Special Club.		
BARNSTABLE, .	828	1,791	-	-	-	-	-	1	-	-	\$1 00
BERKSHIRE, .	6,921	5,944	53	4	-	56	7	41	1	-	106,991 00
BRISTOL, .	14,483	11,705	167	-	-	157	1	87	6	3	283,887 00
DUKES, .	140	347	-	-	-	-	-	3	-	-	3 00
ESSEX, .	26,504	23,893	¹ 1,2197	² 1	-	¹ 1,2194	² 35	126	6	-	278,090 00
FRANKLIN, .	2,522	2,580	18	4	-	20	-	17	-	-	26,817 00
HAMPDEN, .	12,576	8,842	⁴ 5125	⁶ 2	-	⁴ 5,5180	⁵ 4	81	10	4	200,481 00
HAMPSHIRE, .	3,766	3,668	28	1	-	23	-	22	2	2	45,072 00
MIDDLESEX, .	30,924	39,143	⁷ 54	-	-	⁷ 52	-	178	-	-	81,523 00
NANTUCKET, .	265	167	-	2	-	1	-	2	-	-	802 00
NORFOLK, .	6,697	11,017	⁶ 7	-	-	⁶ 7	-	37	-	2	11,137 00
PLYMOUTH, .	5,973	8,645	10	3	-	6	-	9	4	-	13,409 00
SUFFOLK, .	51,860	32,660	303	18	-	991	112	254	60	13	⁹ 1,489,575 00
WORCHESTER, .	20,783	18,964	157	3	3	90	2	126	11	-	¹⁰ 298,081 00
Totals, .	184,242	169,366	1,624	38	3	1,732	131	984	100	24	\$2,835,824 00

¹ One hundred and seventy-nine first and fourth classes taken together.
² Four first, fourth and fifth classes taken together.
³ One second and fifth classes taken together.
⁴ Fourteen first and fourth classes taken together.
⁵ Two first, fourth and fifth classes taken together.
⁶ One second and fourth classes taken together.
⁷ Two first and fourth classes taken together.
⁸ Four first and fourth classes taken together.
⁹ Including \$21 for twenty-one special licenses issued to sell alcohol under chapter 398, Acts of 1897.
¹⁰ Including \$5 for five special licenses issued to sell alcohol under chapter 398, Acts of 1897.

SHERIFFS' RETURNS,

1899.

Abstract of the Returns of the Sheriffs of the Several Counties of the Commonwealth for the Year ending Sept. 30, 1899, in Compliance with the Public Statutes, Chapter 25, Sections 25, 26.

COUNTIES.	AMOUNT OF MONEY RECEIVED.					NUMBER OF DAYS' ATTENDANCE.					
	From County Treasurer.	For Fees in Civil Process.	For Fees in Criminal Processes.	From All Other Sources.	Totals.	Upon Supreme Judicial Court.	Upon Superior Court.	Upon Court of Record.	Upon County Commission-ers.	Upon More than One Court at Same Time.	Totals.
Barnstable,	\$600 00	-	-	-	\$600 00	1	11	-	7	-	19
Berkshire,	1,600 00	-	-	-	1,600 00	2	57	-	12	-	71
Bristol,	3,318 04	-	\$2,405 75	-	5,723 79	5	162	-	14	1	181
Dukes,	325 00	\$182 48	36 98	-	544 46	-	4	-	-	-	4
Essex,	2,650 00	3 50	-	\$5,531 11	8,184 61	13	204	-	-	50	217
Franklin,	900 00	-	125 00	-	1,025 00	3	42	-	-	1	45
Hampden,	1,500 00	-	605 65	-	2,105 65	10	174	-	31	34	215
Hampshire,	1,462 72	-	-	374 74	1,837 46	1	68	-	-	12	69
Middlesex,	3,041 66	-	-	7,471 75	10,513 41	21	356	-	-	125	377
Nantucket,	372 09	24 08	15 00	7 59	418 71	-	2	-	-	-	2
Norfolk,	1,200 00	-	-	2,855 22	4,055 22	7	489	-	-	-	496
Plymouth,	1,000 00	-	-	-	1,000 00	2	96	-	-	-	98
Suffolk,	3,000 00	-	17,456 51	510 77	20,967 28	*252	+1,402	-	-	-	284
Worcester,	2,500 00	-	-	5,968 71	8,468 71	10	200	-	-	20	210
Totals,	\$23,469 51	\$210 01	\$20,644 89	\$22,719 89	\$67,044 80	327	3,267	-	64	243	2,238

• Supreme judicial court for the Commonwealth, 83; supreme judicial court, 169.
+ First session, 164; second session, 169; third session, 172; fourth session, 168; without jury, 125; criminal, 234; divorce, 38; equity, 332.

REPORT
OF THE
TREASURER
AND
RECEIVER-GENERAL
OF THE
Commonwealth of Massachusetts
FOR THE
YEAR ENDING DECEMBER 31, 1899.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1900.

Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY, BOSTON, Jan. 17, 1900.

Hon. JAMES J. MYERS,
Speaker, House of Representatives.

SIR : — I have the honor to transmit herewith, for the use of the Legislature, the report of the Treasurer and Receiver-General for the year 1899.

Very respectfully,

WM. M. OLIN,
Secretary.

Commonwealth of Massachusetts.

TREASURY DEPARTMENT, BOSTON, Jan. 17, 1900.

To the Honorable Senate and House of Representatives.

In this, my final report after nearly five years of service, the following tables may be of interest as showing the changes from year to year in the transactions of the department : —

YEAR.	Total Receipts.	Total Payments.
1895,	\$39,428,209 91	\$41,712,719 85
1896,	37,717,206 97	34,733,140 49
1897,	36,848,319 42	35,211,834 95
1898,	36,947,398 64	36,458,500 32
1899,	43,481,095 32	45,656,634 80
	\$194,422,230 26	\$193,772,830 41

This makes a total of transactions in both receipts and payments for the five years of \$388,195,060.67.

Of these amounts the following table shows the classification : —

Receipts from revenue, . . .	\$85,802,165 63	
“ “ sinking funds, . . .	26,192,662 37	
“ “ trust funds, . . .	3,236,070 78	
“ “ miscellaneous, . . .	72,250,538 16	
“ “ trust deposits, . . .	6,940,793 32	
		\$194,422,230 26
Payments from revenue, . . .	\$85,936,391 71	
“ “ sinking funds, . . .	26,456,538 09	
“ “ trust funds, . . .	3,099,790 83	
“ “ miscellaneous, . . .	71,535,273 91	
“ “ trust deposits, . . .	6,744,835 87	
		\$193,772,830 41

LOANS SOLD.

During the five years just concluded, the present Treasurer has sold the following State bonds for various loans : —

LOAN.	Amount.
Abolition of grade crossings loan,	\$7,350,000 00
Armory loan,	270,000 00
Harbor improvement loan,	500,000 00
Massachusetts Hospital for Consumptives loan,	172,500 00
Massachusetts Hospital for Epileptics loan,	245,000 00
Massachusetts war loan,	1,135,000 00
Medfield Insane Asylum loan,	325,000 00
Metropolitan parks loan,	5,625,000 00
Metropolitan parks loan, series two,	2,200,000 00
Metropolitan sewer loan,	1,630,000 00
Metropolitan sewer loan, Neponset valley,	860,000 00
Metropolitan water loan,	20,000,000 00
State highway loan,	2,400,000 00
State House loan, 1901,	500,000 00
State House construction loan,	1,350,000 00
Total,	\$44,562,500 00

PUBLIC DEBT PAID.

The following is the amount of the public debt which has matured and been paid since Jan. 1, 1895 : —

Bounty loan,	\$8,000 00
Danvers Lunatic Hospital loan,	605,000 00
Prisons loan,	1,299,355 50
Troy & Greenfield Railroad loan,	3,176,181 75
Worcester Lunatic Hospital loan,	1,105,000 00
	<hr/>
	\$6,193,537 25
Boston, Hartford & Erie Railroad loan, paid Jan. 1, 1900,	3,618,729 40
	<hr/>
Total,	\$9,812,266 65

FUND INVESTMENTS.

The following table shows the total investments and reinvestments made for the several funds for the five years : —

Sinking funds,	\$15,636,408 41
Trust funds,	1,302,436 50
Miscellaneous funds,	16,552,217 81
Trust deposits,	3,815,607 76
	<hr/>
Total,	\$37,306,670 48

THE YEAR 1899.

THE PUBLIC DEBT.

The total funded debt, Dec. 31, 1899, was	\$67,456,229 40
The total sinking funds, Dec. 31, 1899, were	15,767,137 68
	<hr/>
The total net debt, Dec. 31, 1899, was	\$51,689,091 72

The funded debt is divided into two classes: the direct debt, for the payment of which the Commonwealth is directly and entirely responsible; and the nominal and contingent debt, for which the Commonwealth has loaned her credit to sundry cities and towns for various purposes, the payment of which is guaranteed by sinking funds, sufficient to pay the debt at maturity, provided by a direct annual tax on the cities and towns for whom the debt has been incurred, the division being as follows, viz.: —

The direct funded debt, Dec. 31, 1899, was	\$24,931,229 40
The sinking funds for the same, Dec. 31, 1899, amounted to	8,254,954 26
	<hr/>
The net direct debt, Dec. 31, 1899, was	\$16,676,275 14
The nominal or contingent debt, Dec. 31, 1899, was . .	\$42,525,000 00
The sinking funds for the same, Dec. 31, 1899, amounted to	7,512,183 42
	<hr/>
The net nominal or contingent debt being at that date	\$35,012,816 58

All the sinking funds are of ample size, and several of them exceed the amount needed at this date for the purpose for which they were created.

The average rate of interest paid by the Commonwealth on the entire public debt at the rates at which it was issued is 3.421 + per cent. per annum, including \$3,618,729.40 on which the rate is 5 per cent.; and if the prices obtained for loans and the premiums received on them be taken into account, the rate paid on the entire public debt, both direct and contingent, would in all probability be 3.24 per cent. or less.

The gross funded debt, Jan. 1, 1899, was . . . \$59,786,229 40
and has been increased by

Loans Issued in 1899.

Abolition of grade crossings		
loan,	3% May, 1929, @ 100.64,	250,000 00
Abolition of grade crossings		
loan,	3% May, 1929, @ 101.125,	1,250,000 00
Massachusetts Hospital for		
Epileptics loan,	3% May, 1929, @ 100.64,	85,000 00
Metropolitan parks loan,	3% July, 1939, @ 100.64,	1,025,000 00
Metropolitan parks loan,		
series two,	3% July, 1939, @ 100.64,	500,000 00
Metropolitan sewerage loan, 3% July, 1939, @ 100.64,		1,000,000 00
Metropolitan sewerage, Ne-		
ponset valley loan,	3% Mar., 1936, @ 100.64,	25,000 00
Metropolitan water loan,	3% July, 1939, @ 100.64,	3,000,000 00
State highway loan,	3% Apr., 1929, @ 100.64,	400,000 00
Massachusetts war loan,	3% Apr., 1928, @ 102.00,	100,000 00
Massachusetts war loan,	3% Apr., 1928, @ 100.50,	35,000 00
Gross debt, Dec. 31, 1899,		\$67,456,229 40

*Statement of Funded Debt, Sinking Funds, Taxable Property and
Property of the Commonwealth of Massachusetts, as of Dec. 31,
1899.*

Gross funded debt, Dec. 31, 1899,	\$67,456,229 40
Gross sinking funds, Dec. 31, 1899,	15,767,137 68
Total net debt,	\$51,689,091 72

Of the above gross funded debt of \$67,456,229.40, the sum of \$42,525,000 is contingent debt only, the payment of the same being guaranteed by sinking funds which are provided by a direct annual tax on the various cities and towns directly interested in the objects for which the debt was created, leaving the direct funded debt of Massachusetts \$24,931,229.40.

Contingent fund debt, Dec. 31, 1899,	\$42,525,000 00
Sinking funds for same, Dec. 31, 1899,	7,512,183 42
Net contingent debt,	\$35,012,816 58
Direct funded debt, Dec. 31, 1899,	\$24,931,229 40
Sinking funds for same, Dec. 31, 1899,	8,254,954 26
Net direct debt,	\$16,676,275 14

The total taxable property of the Commonwealth of Massachusetts, as per last published statements by the Secretary of the Commonwealth and the Tax Commissioner, was as follows : —

Taxable real estate,	. . . . .	\$2,247,094,547 00
Taxable personal estate,	. . . . .	1,399,370,595 00
Total taxable property,	. . . . .	\$3,646,465,142 00

The estimated value of the property of the Commonwealth Dec. 31, 1899, was \$22,809,912.62.

Details of the foregoing statement are given in the following tables : —

	Amount of Loans.	Sinking Funds for Payment of Debt.
Funded debt loans, as follows : —		
Abolition of grade crossings,	\$8,000,000 00	\$683,805 40
Armory,	1,460,000 00	408,418 70
Boston, Hartford & Erie Railroad,	3,618,729 40	3,811,624 30
Fitchburg Railroad securities,	5,000,000 00	5,000,000 00
Massachusetts Hospital for Consumptives,	172,500 00	} 30,014 82
Massachusetts Hospital for Epileptics,	245,000 00	
Harbor improvement,	500,000 00	59,682 07
Massachusetts war,	1,135,000 00	24,393 25
Medfield Insane Asylum,	1,025,000 00	212,367 74
Metropolitan parks,	6,725,000 00	} 393,015 16
Metropolitan parks, series two,	2,700,000 00	
Metropolitan sewerage,	7,130,000 00	} 361,416 59
Metropolitan sewerage, Neponset valley,	860,000 00	
Metropolitan water,	20,000,000 00	1,349,332 97
State highway,	2,700,000 00	260,517 62
State House, 1901,	2,335,000 00	} 3,172,549 06
State House construction,	3,850,000 00	
Total funded debt and sinking funds,	\$67,456,229 40	\$15,767,137 68
Total funded debt, Dec. 31, 1899, as above,	\$67,456,229 40	
Total sinking funds, Dec. 31, 1899, as above,	15,767,137 68	
Total net debt, Dec. 31, 1899,	\$51,689,091 72	

Of the above gross funded debt of \$67,456,229.40, the sum of \$42,525,000 is contingent debt only, the payment of

the same being guaranteed by sinking funds that are provided by a direct annual tax on the various cities and towns directly interested in the objects for which the debt was created, as follows : —

	Amount of Loans.	Sinking Funds for Payment of Debt.
Contingent debt : —		
Armory loan,	\$1,460,000 00	\$408,418 70
Metropolitan sewerage loans,	7,990,000 00	361,416 59
Metropolitan parks loan,	6,725,000 00	} 393,015 16
Metropolitan parks loan, series two (one-half),	1,350,000 00	
Metropolitan water loan,	20,000,000 00	1,349,332 97
Fitchburg Railroad securities loan,	5,000,000 00	5,000,000 00
Total contingent debt and sinking funds,	\$42,525,000 00 7,512,183 42	\$7,512,183 42
Net contingent debt,	\$35,012,816 58	

Leaving the direct funded debt, \$24,931,229.40, as follows : —

	Amount of Loans.	Sinking Funds for Payment of Debt.
Direct debt : —		
Abolition of grade crossings,	\$8,000,000 00	\$683,805 40
Boston, Hartford & Erie Railroad,	3,618,729 40	3,811,624 30
Hospital for Consumptives,	172,500 00	} 30,014 82
Hospital for Epileptics,	245,000 00	
Harbor improvement,	500,000 00	59,682 07
Massachusetts war loan,	1,135,000 00	24,393 25
Medfield Insane Asylum,	1,025,000 00	212,367 74
Metropolitan parks, series two (one-half),	1,350,000 00	—*
State highway,	2,700,000 00	260,517 62
State House, 1901,	2,335,000 00	} 3,172,549 06
State House construction,	3,850,000 00	
Total direct debt and sinking funds,	\$24,931,229 40 8,254,954 26	\$8,254,954 26
Net direct debt,	\$16,676,275 14	

* Its proportion of metropolitan parks loan sinking fund.

It should be noted that, in the preceding statement, those sinking funds that are smallest in proportion to the debts to be paid by them are newest, and, although ample at the present time for the purpose for which they are intended, they do not show as favorably as the older ones, some of the latter amounting to more than the debts they are to pay, years before the debts are due, and are contributing their surplus income to other sinking funds, thus reducing the tax needed for their fulfilment.

The sinking funds of the Commonwealth, as at present computed, are calculated at such a rate of interest that, with proper care in the investment of their funds under any reasonable forecast of our financial future, they cannot fail to be equal to the full amount of the debts they are to pay before the same are due.

Public Debt. — Comparative Tables for 22 Years. Gross Debt, 1877-1899.

YEAR.	Debt.	Sinking Funds.	Net Debt.
1877,	\$33,220,464 00	\$10,885,690 21	\$22,334,773 79
1878,	33,020,464 00	11,268,595 84	21,751,868 16
1879,	33,020,464 00	12,235,248 29	20,785,215 71
1880,	32,799,464 00	13,050,192 20	19,740,271 80
1881,	32,399,464 00	14,080,465 80	18,318,998 20
1882,	32,511,680 90	16,944,263 05	15,567,417 85
1883,	31,436,680 90	16,836,672 06	14,600,008 84
1884,	31,432,680 90	17,731,724 94	13,700,955 96
1885,	31,432,680 90	18,182,672 44	13,250,008 46
1886,	31,429,680 90	18,964,412 62	12,465,268 28
1887,	31,429,680 90	25,151,516 78	6,278,164 12
1888,	28,851,619 65	23,235,608 84	5,616,010 81
1889,	28,251,287 85	21,015,939 40	7,235,348 45
1890,	31,381,158 30	21,568,960 37	9,812,197 93
1891,	27,929,415 55	19,089,914 03	8,839,501 52
1892,	29,277,415 55	20,342,371 82	8,935,043 73
1893,	34,811,415 55	21,874,202 19	12,937,213 36
1894,	29,079,766 65	16,986,533 21	12,093,233 44
1895,	29,675,229 40	13,089,874 21	16,585,355 19
1896,	40,636,729 40	13,458,574 04	27,178,155 36
1897,	51,563,729 40	13,889,893 30	37,673,836 10
1898,	59,786,229 40	15,194,152 49	44,592,076 91
1899,	67,456,229 40	15,767,137 68	51,689,091 72

Direct Debt, 1877-1899.

YEAR.	Direct Debt.	Sinking Funds.	Net Direct Debt.
1877,	\$33,220,464 00	\$10,885,690 21	\$22,334,773 79
1878,	33,020,464 00	11,268,595 84	21,751,868 16
1879,	33,020,464 00	12,235,248 29	20,785,215 71
1880,	32,799,464 00	13,050,192 20	19,749,271 80
1881,	32,399,464 00	14,080,465 80	18,318,998 20
1882,	32,511,680 90	16,944,263 05	15,567,417 85
1883,	31,436,680 90	16,836,672 06	14,600,008 84
1884,	31,432,680 90	17,731,724 94	13,700,955 96
1885,	31,432,680 90	18,182,672 44	13,250,008 46
1886,	31,429,680 90	18,964,412 62	12,465,268 28
1887,	31,429,680 90	25,151,516 78	6,278,164 12
1888,	28,851,619 65	23,235,608 84	5,616,010 81
1889,	27,421,287 85	20,916,471 58	6,504,816 27
1890,	27,511,158 30	21,448,214 53	6,102,946 77
1891,	23,676,415 55	18,950,212 80	4,726,202 75
1892,	23,876,415 55	20,077,844 81	3,798,570 74
1893,	23,731,415 55	20,121,616 30	3,609,799 25
1894,	16,029,266 65	11,637,923 87	4,391,342 78
1895,	13,585,229 40	7,444,849 30	6,140,380 10
1896,	18,016,729 40	7,250,081 38	10,766,648 02
1897,	19,643,729 40	7,181,350 58	12,462,378 82
1898,	22,561,229 40	7,862,265 16	14,698,964 24
1899,	24,931,229 40	8,254,954 26	16,676,275 14

Nominal or Contingent Debt, 1889-1899.

YEAR.	Contingent Debt.	Sinking Funds.	Net Contingent Debt.
1889,	\$830,000 00	\$999,467 82	\$730,532 18
1890,	3,830,000 00	120,745 84	3,709,254 16
1891,	4,253,000 00	139,701 23	4,113,298 77
1892,	5,401,000 00	264,527 01	5,136,472 99
1893,	11,080,000 00	1,752,585 89	9,737,414 11
1894,	13,040,000 00	5,348,609 34	7,691,390 66
1895,	16,090,000 00	5,645,624 91	10,444,375 09
1896,	22,620,000 00	6,208,492 66	16,411,507 34
1897,	31,920,000 00	6,708,542 72	25,211,457 28
1898,	37,225,000 00	7,331,887 33	29,893,112 67
1899,	42,525,000 00	7,512,183 42	35,012,816 58

Public debt in various forms, showing amount of loans, rate of interest, due dates by loans and years, with comparison of debt, for a series of years, etc. : —

Loans, Interest and Due Dates.

LOANS.	Amounts.	Totals.	Annual Interest.
<i>Abolition of Grade Crossings Loans.</i>			
Interest, 3 per cent., due Nov., 1923,	\$500,000 00		
Interest, 3½ per cent., due Nov., 1923,	4,500,000 00		
Interest, 3½ per cent., due May, 1928,	1,500,000 00		
Interest, 3 per cent., due May, 1929,	1,500,000 00	\$8,000,000 00	\$270,000 00
<i>Armory Loans.</i>			
Interest, 3 per cent., due Sept., 1918,	\$830,000 00		
Interest, 3 per cent., due Sept., 1920,	55,000 00		
Interest, 3 per cent., due Sept., 1921,	95,000 00		
Interest, 3 per cent., due Sept., 1922,	100,000 00		
Interest, 3 per cent., due Sept., 1923,	110,000 00		
Interest, 3 per cent., due Sept., 1925,	150,000 00		
Interest, 3 per cent., due Mar., 1927,	120,000 00	1,460,000 00	43,800 00
<i>Boston, Hartford & Erie R.R. Loan.</i>			
Interest, 5 per cent., due Jan., 1900,	. . .	3,618,729 40	180,936 47
<i>Fitchburg R R. Securities Loan.</i>			
Interest, 3½ per cent., due Aug., 1913,	. . .	5,000,000 00	175,000 00
<i>Harbor Improvement Loan.</i>			
Interest, 3½ per cent., due Jan., 1937,	. . .	500,000 00	17,500 00
<i>Massachusetts Hospital for Consumptives Loan.</i>			
Interest, 3 per cent., due Nov., 1925,	. . .	172,500 00	5,175 00
<i>Massachusetts Hospital for Epileptics Loan.</i>			
Interest, 3 per cent., due Nov., 1925,	\$150,000 00		
Interest, 3 per cent., due Nov., 1925,	10,000 00		
Interest, 3 per cent., due May, 1929,	85,000 00	245,000 00	7,350 00
<i>Medfield Insane Asylum Loans.</i>			
Interest, 3½ per cent., due April, 1915,	\$300,000 00		
Interest, 3½ per cent., due April, 1924,	700,000 00		
Interest, 3½ per cent., due April, 1927,	25,000 00	1,025,000 00	35,875 00
<i>Metropolitan Parks Loans.</i>			
Interest, 3½ per cent., due Jan., 1934,	\$1,300,000 00		
Interest, 3½ per cent., due Jan., 1936,	2,000,000 00		
Interest, 3½ per cent., due Jan., 1937,	1,400,000 00		
Interest, 3½ per cent., due July, 1938,	1,000,000 00		
Interest, 3 per cent., due July, 1939,	1,025,000 00	6,725,000 00	230,250 00
<i>Metropolitan Parks Loans, Series Two.</i>			
Interest, 3½ per cent., due Jan., 1934,	\$500,000 00		
Interest, 3½ per cent., due Jan., 1936,	600,000 00		
Interest, 3½ per cent., due Jan., 1937,	1,000,000 00		
Interest, 3½ per cent., due July, 1938,	100,000 00		
Interest, 3 per cent., due July, 1939,	500,000 00	2,700,000 00	92,000 00
<i>Metropolitan Sewerage Loans.</i>			
Interest, 3 per cent., due Jan., 1930,	\$5,835,000 00		
Interest, 3½ per cent., due Jan., 1930,	295,000 00		
Interest, 3 per cent., due July, 1939,	1,000,000 00	7,130,000 00	215,375 00
<i>Amounts carried forward, . . .</i>	. . .	\$36,576,229 40	\$1,273,261 47

Loans, Interest and Due Dates — Concluded.

LOANS.	Amounts.	Totals.	Annual Interest.
<i>Amounts brought forward, . . .</i>	<i>. . .</i>	<i>\$36,576,229 40</i>	<i>\$1,273,261 47</i>
<i>Metropolitan Sewerage, Neponset Valley, Loans.</i>			
Interest, 3 per cent., due Mar., 1935,	\$500,000 00		
Interest, 3½ per cent., due Mar., 1935,	335,000 00		
Interest, 3 per cent., due Mar., 1936,	25,000 00		
		860,000 00	27,475 00
<i>Metropolitan Water Loan.</i>			
Interest, 3½ per cent., due July, 1935,	\$13,000,000 00		
Interest, 3½ per cent., due Jan., 1938,	4,000,000 00		
Interest, 3 per cent., due July, 1939,	3,000,000 00		
		20,000,000 00	685,000 00
<i>State Highway Loans.</i>			
Interest, 3½ per cent., due April, 1920,	\$1,300,000 00		
Interest, 3½ per cent., due April, 1927,	700,000 00		
Interest, 3½ per cent., due April, 1928,	300,000 00		
Interest, 3 per cent., due April, 1929,	400,000 00		
		2,700,000 00	92,500 00
<i>State House Loans, 1901.</i>			
Interest, 3 per cent., due July, 1901,	\$935,000 00		
Interest, 3½ per cent., due July, 1901,	1,400,000 00		
		2,335,000 00	77,050 00
<i>State House Construction Loans.</i>			
Interest, 3 per cent., due April, 1909,	\$2,500,000 00		
Interest, 3 per cent., due April, 1915,	550,000 00		
Interest, 3½ per cent., due April, 1916,	625,000 00		
Interest, 3 per cent., due April, 1917,	125,000 00		
Interest, 3 per cent., due April, 1918,	50,000 00		
		3,850,000 00	118,625 00
<i>Massachusetts War Loan.</i>			
Interest, 3 per cent., due April, 1928,	. . .	1,185,000 00	34,050 00
Total debt and annual interest charge, . . . . .	. . . . .	\$67,456,229 40	\$2,307,961 47

Funded Debt, Due Date by Years.

1900.

Boston, Hartford & Erie R.R., . Jan. 1, . . . \$3,618,729 40

1901.

State House loan, 1901, . . July 1, . . . 2,335,000 00

1909.

State House construction loan, Apr. 1, . . . 2,500,000 00

1913.

Fitchburg R.R. securities loan, . Aug. 1, . . . 5,000,000 00

1915.

Medfield Insane Asylum loan, . Apr. 1, \$300,000 00

State House construction loan, Apr. 1, 550,000 00

850,000 00

Amount carried forward, \$14,303,729 40

<i>Amount brought forward,</i>		\$14,803,729 40	
1916.			
State House construction loan, Apr. 1,	. . . .	625,000 00	
1917.			
State House construction loan, Apr. 1,	. . . .	125,000 00	
1918.			
Armory loan, Sept. 1,	\$830,000 00		
State House construction loan, Apr. 1,	50,000 00		
	<hr/>	880,000 00	
1920.			
Armory loan, Sept. 1,	\$55,000 00		
State highway loan, Apr. 1,	1,300,000 00		
	<hr/>	1,355,000 00	
1921.			
Armory loan, Sept. 1,	. . . .	95,000 00	
1922.			
Armory loan, Sept. 1,	. . . .	100,000 00	
1923.			
Abolition of grade crossings			
loan, Nov. 1,	\$5,000,000 00		
Armory loan, Sept. 1,	110,000 00		
	<hr/>	5,110,000 00	
1924.			
Medfield Insane Asylum loan, Apr. 1,	. . . .	700,000 00	
1925.			
Armory loan, Sept. 1,	\$150,000 00		
Massachusetts Hospital for Con-			
sumptives loan, Nov. 1,	172,500 00		
Massachusetts Hospital for Epi-			
leptics loan, Nov. 1,	160,000 00		
	<hr/>	482,500 00	
1927.			
Armory loan, Mar. 1,	\$120,000 00		
Medfield Insane Asylum loan, Apr. 1,	25,000 00		
State highway loan, Apr. 1,	700,000 00		
	<hr/>	845,000 00	
1928.			
Abolition of grade crossings			
loan, May 1,	\$1,500,000 00		
State highway loan, Apr. 1,	300,000 00		
Massachusetts war loan, Apr. 1,	1,135,000 00		
	<hr/>	2,935,000 00	
<i>Amount carried forward,</i>		\$27,556,229 40	

Amount brought forward, \$27,556,229 40

1929.

Abolition of grade crossings loan,	May 1,	\$1,500,000 00	
Massachusetts Hospital for Epileptics loan,	May 1,	85,000 00	
State highway loan,	Apr. 1,	400,000 00	
		<hr/>	1,985,000 00

1930.

Metropolitan sewerage loan,	Jan. 1,		6,130,000 00
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1934.

Metropolitan parks loan,	Jan. 1,	\$1,300,000 00	
Metropolitan parks loan, series two,	Jan. 1,	500,000 00	
		<hr/>	1,800,000 00

1935.

Metropolitan sewerage, Neponset valley, loan,	Mar. 1,	\$835,000 00	
Metropolitan water loan,	July 1,	13,000,000 00	
		<hr/>	13,835,000 00

1936.

Metropolitan parks loan,	Jan. 1,	\$2,000,000 00	
Metropolitan parks loan, series two,	Jan. 1,	600,000 00	
Metropolitan sewerage, Neponset valley, loan,	Jan. 1,	25,000 00	
		<hr/>	2,625,000 00

1937.

Harbor improvement loan,	Jan. 1,	\$500,000 00	
Metropolitan parks loan,	Jan. 1,	1,400,000 00	
Metropolitan parks loan, series two,	Jan. 1,	1,000,000 00	
		<hr/>	2,900,000 00

1938.

Metropolitan parks loan,	July 1,	\$1,000,000 00	
Metropolitan parks loan, series two,	July 1,	100,000 00	
Metropolitan water loan,	Jan. 1,	4,000,000 00	
		<hr/>	5,100,000 00

1939.

Metropolitan parks loan,	July 1,	\$1,025,000 00	
Metropolitan parks loan, series two,	July 1,	500,000 00	
Metropolitan sewerage loan,	July 1,	1,000,000 00	
Metropolitan water loan,	July 1,	3,000,000 00	
		<hr/>	5,525,000 00

Total funded debt,			\$67,456,229 40
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Funded Debt of Massachusetts, Jan. 1, 1890, to Dec. 31, 1899.

Total funded debt, Dec. 31, 1889,	\$28,251,287 85
Sinking funds, Dec. 31, 1889,	21,015,939 40
Net debt, Dec. 31, 1889,	<u>\$7,235,348 45</u>

1890.

Total funded debt, Jan. 1, 1890,	\$28,251,287 85
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Loans paid in 1890:—

Troy & Greenfield Railroad,	\$305,129 55	
Southern Vermont Railroad,	200,000 00	
Coast defence,	5,000 00	
	<u>510,129 55</u>	
		<u>\$27,741,158 30</u>

Loans issued in 1890:—

State House construction,	\$600,000 00	
Metropolitan sewerage,	3,000,000 00	
Armory,	40,000 00	
	<u>3,640,000 00</u>	

Total funded debt, Dec. 31, 1890,	\$31,381,158 30
Sinking funds, Dec. 31, 1890,	21,568,960 37
Net debt, Dec. 31, 1890,	<u>\$9,812,197 93</u>

1891.

Total funded debt, Jan. 1, 1891,	\$31,381,158 30
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Loans paid in 1891:—

Troy & Greenfield Railroad,	\$3,834,742 75	
	<u>3,834,742 75</u>	
		<u>\$27,546,415 55</u>

Loans issued in 1891:—

Armory,	\$15,000 00	
Metropolitan sewerage,	368,000 00	
	<u>383,000 00</u>	

Total funded debt, Dec. 31, 1891,	\$27,929,415 55
Sinking funds, Dec. 31, 1891,	19,089,914 03
Net debt, Dec. 31, 1891,	<u>\$8,839,501 52</u>

1892.

Total funded debt, Jan. 1, 1892,	\$27,929,415 55
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No loans paid in 1892.

Loans issued in 1892:—

Armory,	\$95,000 00	
Metropolitan sewerage,	1,053,000 00	
State House (1901),	200,000 00	
	<u>1,348,000 00</u>	

Total funded debt, Dec. 31, 1892,	\$29,277,415 55
Sinking funds, Dec. 31, 1892,	20,342,371 82
Net debt, Dec. 31, 1892,	<u>\$8,935,043 73</u>

1893.

Total funded debt, Jan. 1, 1893,		\$29,277,415 55
Loans paid in 1893 : —		
Troy & Greenfield Railroad,	\$1,150,000 00	
	<u>1,150,000 00</u>	
		\$28,127,415 55
Loans issued in 1893 : —		
Abolition of grade crossings,	\$400,000 00	
Armory,	100,000 00	
Fitchburg Railroad securities,	5,000,000 00	
Metropolitan sewerage,	579,000 00	
State House (1901),	605,000 00	
	<u>6,684,000 00</u>	
Total funded debt, Dec. 31, 1893,		\$34,811,415 55
Sinking funds, Dec. 31, 1893,		21,874,202 19
		<u>\$12,937,213 36</u>

1894.

Total funded debt, Jan. 1, 1894,		\$34,811,415 55
Loans paid in 1894 : —		
Bounty,	\$8,893,648 90	
Danvers Lunatic Hospital,	898,000 00	
Troy & Greenfield Railroad,	300,000 00	
	<u>9,591,648 90</u>	
		\$25,219,766 65
Loans issued in 1894 : —		
Armory,	\$110,000 00	
Abolition of grade crossings,	250,000 00	
Medfield Insane Asylum,	700,000 00	
Metropolitan parks,	1,100,000 00	
Metropolitan parks, series two,	500,000 00	
Metropolitan sewerage,	500,000 00	
State highway,	300,000 00	
State House (1901),	400,000 00	
	<u>3,860,000 00</u>	
Total funded debt, Dec. 31, 1894,		\$29,079,766 65
Sinking funds, Dec. 31, 1894,		16,986,533 21
		<u>\$12,093,233 44</u>

1895.

Total funded debt, Jan. 1, 1895,		\$29,079,766 65
Loans paid in 1895 : —		
Bounty,	\$8,000 00	
Danvers Lunatic Hospital,	2,000 00	
	<u>\$10,000 00</u>	
Amounts carried forward,		\$29,079,766 65

<i>Amounts brought forward,</i>	.	.	\$10,000 00	\$29,079,766 65
Prisons, . . . . .	.	.	1,299,355 50	
Troy & Greenfield Railroad, . . . . .	.	.	2,805,181 75	
Worcester Lunatic Hospital, . . . . .	.	.	750,000 00	
			<hr/>	4,864,537 25
				<hr/>
				\$24,215,229 40
Loans issued in 1895 : —				
Abolition of grade crossings, . . . . .	.	.	\$850,000 00	
Armory, . . . . .	.	.	25,000 00	
Hospital for Consumptives, . . . . .	.	.	150,000 00	
Hospital for Epileptics, . . . . .	.	.	160,000 00	
Medfield Insane Asylum, . . . . .	.	.	300,000 00	
Metropolitan parks, . . . . .	.	.	200,000 00	
Metropolitan sewerage, . . . . .	.	.	600,000 00	
Metropolitan water, . . . . .	.	.	2,225,000 00	
State highway, . . . . .	.	.	400,000 00	
State House construction, . . . . .	.	.	550,000 00	
			<hr/>	5,460,000 00
				<hr/>
Total funded debt, Dec. 31, 1895, . . . . .	.	.	.	\$29,675,229 40
Sinking funds, Dec. 31, 1895, . . . . .	.	.	.	13,089,874 21
				<hr/>
Net debt, Dec. 31, 1895, . . . . .	.	.	.	\$16,585,355 19

1896.

Total funded debt, Jan. 1, 1896, . . . . .	.	.	.	\$29,675,229 40
Loans paid in 1896 : —				
Danvers Lunatic Hospital, . . . . .	.	.	\$450,000 00	
Troy & Greenfield Railroad, . . . . .	.	.	1,000 00	
Worcester Lunatic Hospital, . . . . .	.	.	350,000 00	
			<hr/>	801,000 00
				<hr/>
				\$28,874,229 40
Loans issued in 1896 : —				
Abolition of grade crossings, . . . . .	.	.	\$3,500,000 00	
Armory, . . . . .	.	.	125,000 00	
Metropolitan parks, . . . . .	.	.	1,400,000 00	
Metropolitan sewerage, . . . . .	.	.	230,000 00	
Metropolitan water, . . . . .	.	.	4,775,000 00	
State highway, . . . . .	.	.	600,000 00	
State House construction, . . . . .	.	.	625,000 00	
State House (1901), . . . . .	.	.	500,000 00	
			<hr/>	11,755,000 00
				<hr/>
Total funded debt, Dec. 31, 1896, . . . . .	.	.	.	\$40,636,729 40
Sinking funds, Dec. 31, 1896, . . . . .	.	.	.	13,458,574 04
				<hr/>
Net debt, Dec. 31, 1896, . . . . .	.	.	.	\$27,178,155 36

1897.

Total funded debt, Jan. 1, 1897, \$40,636,729 40

Loans paid in 1897 : —

Danvers Lunatic Hospital, \$153,000 00

Troy & Greenfield Railroad, 370,000 00

523,000 00

\$40,113,729 40

Loans issued in 1897 : —

Armory, \$120,000 00

Harbor improvement, 500,000 00

Medfield Insane Asylum, 25,000 00

Metropolitan parks, 2,000,000 00

Metropolitan parks, series two, 1,600,000 00

Metropolitan sewerage, 380,000 00

Metropolitan water, 6,000,000 00

State highway, 700,000 00

State House construction, 125,000 00

11,450,000 00

Total funded debt, Dec. 31, 1897, \$51,563,729 40

Sinking fund, Dec. 31, 1897, 13,889,893 30

Net debt, Dec. 31, 1897, \$37,673,836 10

1898.

Total funded debt, Jan. 1, 1898, \$51,563,729 40

Loans paid in 1898 : —

Worcester Lunatic Hospital balance,

September, 1896, \$5,000 00

5,000 00

\$51,558,729 40

Loans issued in 1898 : —

Abolition of grade crossings, \$1,500,000 00

Massachusetts Hospital for Consump-
tives, 22,500 00

Metropolitan parks, 1,000,000 00

Metropolitan parks, series two, 100,000 00

Metropolitan sewerage, 220,000 00

Metropolitan sewerage, Neponset valley, 35,000 00

Metropolitan water, 4,000,000 00

State highway, 300,000 00

State House construction, 50,000 00

Massachusetts war, 1,000,000 00

8,227,500 00

Total funded debt, Dec. 31, 1898, \$59,786,229 40

Sinking funds, Dec. 31, 1898, 15,194,152 49

Net debt, Dec. 31, 1898, \$44,592,076 91

1899.

Total funded debt, Jan. 1, 1899,	\$59,786,229 40
Loans issued in 1899: —	
Abolition of grade crossings,	\$1,500,000 00
Massachusetts Hospital for Epileptics,	85,000 00
Metropolitan parks,	1,025,000 00
Metropolitan parks, series two,	500,000 00
Metropolitan sewerage,	1,000,000 00
Metropolitan sewerage, Neponset valley,	25,000 00
Metropolitan water,	8,000,000 00
State highway,	400,000 00
Massachusetts war,	135,000 00
	<hr/> 7,670,000 00
Total funded debt, Dec. 31, 1899,	\$67,456,229 40
Sinking funds, Dec. 31, 1899,	15,767,137 68
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Net debt, Dec. 31, 1899,	\$51,689,091 72

TEMPORARY LOANS.

It has been the practice of some of my predecessors in office, and it seems to be a wise custom when rates in the market are high, to borrow from the surplus funds in different loans rather than to go elsewhere, and I have secured the amount needed in anticipation of the revenue from the metropolitan water loan, metropolitan parks loan and abolition of grade crossings loan, paying therefor bank rates of interest, $2\frac{1}{2}$ per cent. The amount so borrowed was \$2,450,000, and the same has been paid with interest amounting to \$24,185. The amount borrowed on this account in 1898 was \$3,000,000, and interest on the same was \$28,312.50.

COLLATERAL LEGACY TAX.

There has been received during the year on account of the collateral legacy and succession tax, provided for by chapter 425 of the Acts of the year 1891, as amended, the sum of four hundred and seventy-eight thousand eight hundred and nine and $\frac{77}{100}$ dollars (\$478,809.77), and for interest on such portion thereof as was not paid when due, a further sum of six thousand one hundred three and $\frac{50}{100}$ dollars (\$6,103.50), making the total revenue derived from this source four hundred and eighty-four thousand eight hundred sixty-two and $\frac{43}{100}$ dollars (\$484,862.43).

The expenses of collection, including fees of the various registers of probate for copies of inventories furnished, compensation of special appraisers as established by the probate courts and the salary of the legacy tax clerk employed in this department, amounted to two thousand three hundred sixty-nine and $\frac{92}{100}$ dollars (\$2,369.92).

The appended table shows the receipts by years, both of tax and interest, since the law went into operation in 1892 : —

YEAR.	Tax.	Interest.
1892,	\$13,854 54	—
1893,	59,429 51	—
1894,	239,368 55	\$7,760 85
1895,	419,428 36	11,679 40
1896,	275,373 24	3,344 48
1897,	501,360 42	6,791 85
1898,	563,672 34	8,422 98
1899,	478,758 93	6,103 50
	\$2,551,245 89	\$44,103 06

Since the date of my last report the supreme judicial court has handed down a number of very important decisions bearing upon matters connected with this tax.

The points of most general interest which have been decided appear to be that personal property, in the following cases, has been held to be property subject to the jurisdiction of this Commonwealth : —

1. Stock in a Massachusetts corporation. (*Greves v. Shaw.*)

2. Stock in an interstate railroad corporation chartered in Massachusetts and an adjoining State. (*Moody v. Shaw.*)

3. Personal property of a resident decedent passing under a power of appointment, reserved in a deed of trust made prior to the passage of statute 1891, c. 425, but exercised subsequent to each date. (*Crocker v. Shaw.*)

4. Personal property of a resident decedent situated in a foreign State. (*Frothingham v. Shaw.*)

COMMONWEALTH OF MASSACHUSETTS.

TREASURY DEPARTMENT, Jan. 6, 1900.

HON. EDWARD P. SHAW, *Treasurer and Receiver-General*.

DEAR SIR:—In compliance with the requirements of section 8, chapter 426 of the Acts of 1890, I hand you herewith my annual report.

During the year ending Dec. 31, 1899, I have visited the following-named cities and towns, for the purpose of inspecting and adjusting the various standards furnished by the Commonwealth:—

Abington,	Everett,	Norwell,
Acton,	Framingham,	Norwood,
Andover,	Gloucester,	Orleans,
Arlington,	Hanover,	Plymouth,
Ayer,	Harwich,	Provincetown,
Barnstable,	Holbrook,	Quincy,
Bedford,	Holliston,	Randolph,
Bellingham,	Holyoke,	Reading,
Beverly,	Hull,	Rockport,
Blackstone,	Lawrence,	Saugus,
Bourne,	Lincoln,	Scituate,
Braintree,	Lowell,	South Hadley,
Brockton,	Lynnfield,	Springfield,
Brookline,	Malden,	Stoneham,
Chatham,	Manchester,	Wakefield,
Chelmsford,	Marblehead,	Waltham,
Chicopee,	Marshfield,	Watertown,
Cohasset,	Melrose,	Wellesley,
Concord,	Merrimac,	Wellfleet,
Danvers,	Milford,	West Springfield,
Dedham,	Natick,	Westfield,
Dennis,	Newburyport,	Westford,
Dracut,	Newton,	Weymouth,
Duxbury,	North Andover,	Wilmington,
East Bridgewater,	North Reading,	Winthrop,
Eastham,	Northfield,	Yarmouth.
Easton,		

The required tests were made and the usual certificates issued, except in minor instances, where conditions did not warrant making the tests, and in these cases I communicated with proper authorities in reference to the matter.

Considerable time and attention have been given to the inspection of the work of the local sealers of weights and

measures, as provided by section 7, chapter 426, Acts of 1890.

These officers are charged with the enforcement of all laws relating to the sealing of weights and measures. Several cases of incompetency and lack of proper equipment have been discovered, but by reporting the same to the proper officials these defects have been remedied in every instance. Perhaps in this connection it may be proper for me to say that in some localities the sealers do not receive the support and co-operation of the local authorities in their work, and, as a result, the quality of the work performed by them is unfavorably affected thereby.

During the past year a large number of successful prosecutions resulting in the seizure of thousands of false scales, weights and measures in use for the purpose of deliberate cheating, throughout the Commonwealth, prove conclusively the importance of placing this branch of the public service upon a respectable basis.

Much opposition is found by the non-salaried sealers to the payment of compulsory fees for the sealing of all scales, weights and measures. These fees were established by a law of 1847, when the use of these articles was limited, and their collection at the present time, when hundreds of measures are sometimes owned by one milk or cream dealer, is somewhat in the nature of a hardship.

I am of the opinion that all local sealers should be paid by salary, as provided by section 23, chapter 65, Public Statutes, the amount of same to be determined by the labor to be performed.

This method of remuneration, which has been adopted, with great success, by many cities and towns, permits of a strict enforcement of the sealing laws, which is almost impossible under the fee system.

When a salary is paid no charge is made for sealing performed at the sealer's office. The sealing of weights and measures is of direct importance and a protection to the public at large, and they should pay their portion of the cost of its maintenance.

From the extent and variety of the inquiries which have been received from other States it definitely appears that the

subject of the inspection of weights and measures is now receiving something like commensurate attention, and the methods employed in this State are looked to, in a sense, for a model, as is the case in many other departments.

A strong instance in point, which shows how our work is regarded elsewhere, is that of the State of Maine, at the request of whose treasurer, the complete sets of standard dry and liquid measures were compared and adjusted at this office during the month of June.

The last of the standard weights which were sent to the national authorities for comparison with the United States standards have been returned and are now in a safe place of custody.

I have been informed by the superintendent of the national office that, owing to the accumulation of work in that department, he has been unable to complete the manufacture of the standard set of apothecaries' weights and measures, authorized by the Acts of 1897, for this State, but expects to do so at an early date.

I would suggest the following changes in the statute (chapter 443, Acts of 1897) establishing a standard of apothecaries' weights and measures:—

Two of the liquid measures in customary use were omitted from the list of standards prescribed by this act, and I recommend that their use be again legalized by the insertion of the words "gill" and "half-pint" after the word "ounces" in line 10.

Respectfully submitted,

DANIEL C. V. PALMER,
Deputy Sealer of Weights and Measures.

COLLECTION OF TAXES.

The taxes certified by the Tax Commissioner to the Treasurer as due from various corporations have been collected as far as possible, but, as in previous years, there are quite a number remaining unpaid.

Statute law allows cities and towns to charge interest on all taxes overdue, and this naturally has a tendency to make the amount uncollected smaller than it would otherwise be. It is the rule of this department, at the end of each year, to

put all uncollected taxes into the hands of the Attorney-General to collect, and the law is plain in regard to the rate of interest collectible in such cases.

After a careful search of the statutes I fail to find any law which will legally enable me to collect interest on taxes overdue, not in the hands of the law department.

I would, therefore, suggest to the Legislature that they carefully look into the matter, and take the necessary steps to enable the Treasurer to legally collect interest on taxes not paid when due, which is only right and proper.

GENERAL FINANCES.

As stated in my last report, no loan of the Commonwealth was due in 1899, but as the Boston, Hartford & Erie Railroad sterling loan became due in London, Jan. 1, 1900, provision had to be made to meet this obligation.

To this end I remitted exchange to the amount of £354,000, that being the sum needed to pay the bonds outstanding. The balance of the loan is held in the sinking fund, having been purchased from time to time whenever bonds could be procured at reasonable rates. The sinking fund for this loan largely exceeded the amount necessary, and the surplus has been credited to other loans whose condition was not so favorable. I have made special effort during the year to acquire as many of the sterling bonds as possible, in order to lessen the amount to be sent abroad, and have, I think, been fairly successful.

All sinking funds are now in good condition, and have been figured at such a rate that although the rates of interest during the year have been low, they are amply sufficient to meet the obligations for which they were created.

The rate of interest on the Commonwealth's deposits in national banks and trust companies has not been changed during my term of service.

RECORDS AND VOUCHERS.

The records and vouchers of the treasury department previous to 1880 are in a very unsatisfactory condition, and some arrangement should immediately be made to remedy

the defect, so that any document called for can be quickly and accurately located.

The space provided for the storage of documents pertaining to this department in the rooms occupied by the Treasurer, before the completion of the new State House, was entirely inadequate for the purpose, and consequently all vouchers and papers were filed wherever room could be found, without regard to date or contents.

I am constantly in receipt of letters from men who served in the civil war regarding bounties which they claim are due them, but, owing to the condition of the papers pertaining to these matters, it is almost impossible to answer these letters in a satisfactory manner, and oftentimes it can be done only after employing for days the entire time of some clerk in the department, to the detriment of other duties.

At the present time the call for a classification of the papers seems particularly urgent, as the Attorney-General has appointed an attorney at Washington, with the approval of the Governor and Council, to prosecute the claims of the Commonwealth against the United States government for expenses incurred during the civil war; and in order to properly present these claims it will be necessary to file with them certified copies of all documents relating to such expenditures; and it is reasonable to suppose that if these proofs are furnished, they will prove an important factor in recovering a large amount of money which otherwise would be lost to the Commonwealth.

In my opinion the sum required to employ a proper person to take charge of this matter would be small in comparison to the benefit gained, and would result in the preservation to the Commonwealth, in good condition and easy of access, books and papers of the utmost value, some of them going back to colonial times.

To this end I would earnestly request the Legislature to make an appropriation sufficient to enable my successor to carry out the above suggestion.

THE DEPARTMENT.

The labor in this department in carrying out the requirements of chapter 561 of the Acts of 1898 and chapter 471 of the Acts of 1899, in connection with the late war with Spain, is drawing to a close, all the extra clerks employed for that purpose having been discharged.

The clerks employed temporarily are entitled to favorable comment for the faithful performance of their duties and willingness to work extra hours in order to keep up with the requirements.

Now that the additional work performed on account of soldiers and sailors has been assigned to the general work of the office, I think it may be of interest to state a few facts in connection therewith.

An account has been opened with each soldier and sailor who could furnish satisfactory proof of being a resident of Massachusetts at the time of enlistment, between the dates of Feb. 14, 1898, and April 12, 1899, the day on which peace was declared, and payment of seven dollars (\$7) per month has been made to the person to whom allotted, from date of enlistment to discharge, if the discharge was on or before April 12, 1899; if subsequently, payment is made only to date of declaration of peace.

There are in the files of this department the names of about 15,000 eligible soldiers and sailors who have received this benefit granted by Massachusetts, and up to the present time 108,904 checks have been issued on this account; the total amount paid, \$672,610.81.

The time having arrived when I must sever my connection with the department, I desire to express to my associates, with whom I have been connected so pleasantly, my heartfelt appreciation of their faithfulness and efficiency, and to assure them that I fully realize that without their hearty co-operation, always cheerfully given, the administration of the office would have been harassing and perplexing, instead of pleasurable, as it has been.

The principle of civil service, of retaining in office public officials whose ability and faithfulness have been fully proved,

has much to do with the promptness and correctness with which the business of the department has been transacted.

During the year the office has met with a loss in the resignation of Mr. John Q. Adams, first clerk. Mr. Adams was forced to give up his position May 1 on account of ill health. Having served in different positions in the State House continuously for nearly thirty years, his great natural ability and long experience made him a very valuable officer of the Commonwealth, and it is to be regretted that he was unable longer to continue in the service.

I am more convinced than ever that the salary paid the Treasurer is inadequate to the responsibility he is obliged to assume, and would recommend suitable increase and readjustment of all the salaries of the department in the near future.

The following tables and statements show in detail the transactions of the department for the year 1899.

E. P. SHAW,

Treasurer and Receiver-General.

Commonwealth of Massachusetts.

DR. TREASURER AND RECEIVER-GENERAL *in account*

To cash on hand Jan. 1, 1899 : —					
In revenue,	.	.	.	.	\$2,141,827 20
Sinking funds,	.	.	.	.	1,921,264 89
Trust funds,	.	.	.	.	558,891 48
Miscellaneous funds,	.	.	.	.	6,070,784 16
Trust deposits,	.	.	.	.	2,903 20
					\$10,695,670 93
Securities on hand Jan. 1, 1899 : —					
In sinking funds,	.	.	.	.	\$13,272,887 60
Trust funds,	.	.	.	.	4,406,591 50
Miscellaneous funds,	.	.	.	.	925,902 00
Trust deposits,	.	.	.	.	3,872,625 19
					22,478,006 29
Receipts in 1899 : —					
From revenue,	.	.	.	.	\$19,819,280 81
Sinking funds,	.	.	.	.	5,572,761 81
Trust funds,	.	.	.	.	521,759 11
Miscellaneous funds,	.	.	.	.	15,663,559 03
Trust deposits,	.	.	.	.	1,903,735 06
					43,481,095 32
Securities purchased in 1899 : —					
For sinking funds,	.	.	.	.	\$4,553,057 05
Trust funds,	.	.	.	.	588,195 00
Miscellaneous funds,	.	.	.	.	5,488,665 81
Trust deposits,	.	.	.	.	1,141,054 95
					11,770,972 81
					\$88,425,745 35

Treasury Department, Boston, Dec. 31, 1899.

with the COMMONWEALTH OF MASSACHUSETTS.

CR.

By payments in 1899 : —		
From revenue,	\$20,207,314 22	
Sinking funds,	5,267,805 56	
Trust funds,	832,253 01	
Miscellaneous funds,	17,650,711 45	
Trust deposits,	1,698,550 56	
		\$45,656,634 80
Securities withdrawn and sold or paid in 1899 : —		
From sinking funds,	\$4,285,028 11	
Trust funds,	180,650 00	
Miscellaneous funds,	3,534,125 00	
Trust deposits,	466,958 17	
		8,466,761 28
Securities on hand Dec. 31, 1899 : —		
In sinking funds,	\$13,540,916 54	
Trust funds,	4,814,136 50	
Miscellaneous funds,	2,880,442 81	
Trust deposits,	4,546,721 97	
		25,782,217 82
Cash on hand Dec. 31, 1899 : —		
In revenue,	\$1,753,793 29	
Sinking funds,	2,226,221 14	
Trust funds,	248,397 58	
Miscellaneous funds,	4,083,631 74	
Trust deposits,	208,087 70	
		8,520,131 45
		\$88,425,745 35

Dr.

TREASURER AND RECEIVER-GENERAL

To cash on hand Dec. 31, 1899,		\$2,141,827 20
Revenue receipts in 1899 : —		
To State tax,	\$1,500,000 00	
Corporation tax,	5,202,266 67	
Savings bank tax,	1,330,163 63	
National bank tax,	914,047 13	
Excise tax on life insurance com- panies,	203,511 18	
Massachusetts Hospital Life Insur- ance Company tax,	58,485 62	
Annual insurance companies' tax,	293,175 92	
Life insurance companies' tax,	22,680 47	
Insurance licenses,	50,219 53	
Special license insurance tax,	626 53	
Collateral legacy tax,	478,809 77	
Coal and mining companies' tax,	13,296 27	
Gas light companies' tax,	4,065 81	
Gas and Electric Light Commission- ers' tax,	15,771 55	
Foreign railroad companies' tax,	26,749 00	
Railroad Commissioners' tax,	31,796 27	
Railroad reports,	2,840 00	
Liquor licenses,	733,467 33	
Interest on deposits,	174,549 33	
Interest on corporation tax,	2,667 80	
Interest on collateral legacy tax,	6,103 50	
Interest on abolition of grade cross- ings loan,	67,265 91	
Interest on Fitchburg Railroad secu- rities loan,	175,000 00	
Interest on Massachusetts Hospital for Epileptics loan,	361 25	
Interest on Massachusetts war loan,	829 58	
Interest on metropolitan parks loan,	199,500 00	
Interest on metropolitan sewerage loan, Neponset valley,	31,598 75	
Interest on metropolitan sewerage loan,	237,649 31	
Interest on armory loan,	43,800 00	
Interest on metropolitan parks loan, series two,	54,672 32	
Interest on liquor licenses,	12 58	
Interest on metropolitan water loan,	595,297 50	
Interest on State highway loan,	2,700 00	
State prison industries,	287,681 07	
Income State Prison,	7,000 93	
Massachusetts Reformatory indus- tries,	286,070 33	
Amounts carried forward,	\$13,054,732 84	\$2,141,827 20

in account with REVENUE.

CR.

Revenue payments in 1899 : —		
By Senate compensation,	\$30,750 00	
Senate mileage,	2,940 00	
House compensation,	180,750 00	
House mileage,	18,233 00	
Clerks, Senate and House,	6,000 00	
Assistant clerks, Senate and House,	6,046 33	
Chaplains, Senate and House,	600 00	
Sergeant-at-Arms,	3,500 00	
Clerk,	2,200 00	
Stenographer,	800 00	
Contingent,	98 55	
Doorkeepers, messengers and pages,	29,428 00	
Printing and binding for Senate,	7,239 69	
Printing and binding for House,	13,788 02	
Stationery for the Senate,	500 28	
Stationery for the House,	1,249 95	
Stationery and printing ordered by Sergeant-at-Arms,	413 54	
Legislative contingent,	1,530 47	
Expenses of legislative committees,	19,371 77	
		\$325,439 60
Governor's salary,	\$8,000 00	
Lieutenant-Governor and Coun- cil, pay and travelling expenses,	9,465 83	
Governor's private secretary,	2,500 00	
Executive secretary,	2,000 00	
Executive stenographer,	1,500 00	
Executive contingent,	1,424 55	
Executive postage, printing and stationery,	591 89	
Messenger,	1,200 00	
Council postage, printing, etc.,	301 17	
Council contingent,	1,874 20	
Extraordinary expenses,	14,460 95	
		43,318 59
Secretary's salary,	\$3,500 00	
First and second clerks,	4,200 00	
Extra clerks and messenger,	23,062 15	
Chief of archives division,	2,000 00	
Incidentals,	4,357 98	
Records, files, papers and docu- ments in the Secretary's de- partment,	4,979 33	
Secretary's cashier,	1,200 00	
Standard record ink,	406 66	
Exchange and distribution of Public Documents,	1,861 47	
		45,567 59
<i>Amount carried forward,</i>		\$414,325 78

DR.

TREASURER AND RECEIVER-GENERAL

<i>Amounts brought forward, . . .</i>	\$13,054,732 84	\$2,141,827 20
To income Massachusetts Reformatory,	7,177 58	
Reformatory Prison for Women in-		
dustries,	58,600 59	
Income Reformatory Prison for		
Women,	2,009 57	
Income State Almshouse,	1,330 03	
Income State Farm,	810 39	
Income Lyman School for Boys,	437 65	
Income State Industrial School,	360 18	
Income State Board of Charity,	107,655 59	
Foreign corporation fees,	6,945 00	
Fees for liquor certificates to drug-		
gists,	1,087 00	
Fees from courts of insolvency,	14,353 20	
Fees from clerk of supreme judicial		
court,	373 00	
Fees for commissions,	9,915 00	
Fees from Attorney-General,	798 69	
Fees from reporter of decisions,	82 03	
Fees, miscellaneous,	2,795 65	
Corporation fees,	24,160 25	
Fees from District Police,	16 00	
Fees from State inspection of		
boilers,	13,141 02	
Commissioner of Corporations, fees,	1,355 50	
Hawkers' and peddlers' licenses,	20,412 00	
Limited partnerships,	38 00	
Sale of books,	2,345 97	
Sale of Massachusetts atlas sheets,	192 11	
Failure to make returns to the		
Board of Charity,	268 00	
Indigent and neglected children,	201 01	
Rent of great ponds,	25 00	
Escheated estates,	2,963 94	
Fish and game laws, penalties,	760 73	
Extermination of gypsy moth,	35 45	
Massachusetts Soldiers' Home,	28,846 15	
Penalty for illegal sale of dairy		
products,	491 35	
Improvement of Sudbury meadows,	999 98	
Cattle Commissioners,	600 97	
Massachusetts State Firemen's Asso-		
ciation,	1 38	
Care and custody of trust deposits,	1,792 81	
North metropolitan system sewage		
disposal, maintenance,	97,974 69	
Neponset system, maintenance,	21,598 00	
Temporary loans,	2,450,000 00	
Dividends from insolvent corpora-		
tions,	131 22	
<i>Amounts carried forward, . . .</i>	\$15,987,815 52	\$2,141,827 20

in account with REVENUE.

Cr.

<i>Amount brought forward,</i> . . .	.	.	\$414,325 78
By Treasurer's salary, . . .	\$5,000 00		
First clerk, . . .	2,500 00		
Second clerk, . . .	2,000 00		
Third clerk, . . .	1,400 00		
Cashier, . . .	2,000 00		
Fund clerk, . . .	1,400 00		
Receiving and paying teller, . .	2,800 00		
Assistant book-keeper, . . .	1,200 00		
Deputy Sealer Weights, Measures and Balances, . . .	1,843 88		
Legacy tax clerk, . . .	1,800 00		
Care and custody of trust deposits, . . .	1,800 00		
Extra clerks and messenger, . .	3,789 17		
Incidentals, . . .	14,574 76		
		42,107 81	
Auditor's salary, . . .	\$3,500 00		
First and second clerks, . . .	4,200 00		
Extra clerks and messenger, . .	7,755 14		
Incidentals, . . .	1,260 71		
State printing expert, . . .	1,500 00		
		18,215 85	
Attorney-General's salary, . . .	\$5,000 00		
Assistants and expenses, . . .	25,291 82		
		30,291 82	
State House, care of building and grounds, . . .	\$14,139 11		
Engineer's department, . . .	10,151 66		
Watchmen and assistant watchmen, . . .	11,100 00		
Firemen and assistant firemen, etc., . . .	10,500 00		
Porters and special messengers, .	5,064 16		
Matron, . . .	800 00		
Sergeant-at-Arms' messengers, .	4,200 00		
Fuel and lights, . . .	28,592 35		
Elevator expenses, . . .	6,800 00		
Telephones, . . .	4,506 32		
New furniture and fixtures, . .	648 00		
Special plans State House extension, . . .	2,750 00		
Special plans Bulfinch State House, . . .	1,350 00		
Survey and plans State House grounds, . . .	3,969 92		
		104,571 52	
Commonwealth building expenses, .	.	2,593 44	
<i>Amount carried forward,</i> . . .	.	\$612,106 22	

DR.

TREASURER AND RECEIVER-GENERAL

<i>Amounts brought forward, . . .</i>	\$15,937,815 52	\$2,141,827 20
To penalties gas and electric light companies, . . .	5 00	
Commissioner of Public Records, . . .	9 48	
Transportation of State Board of Charity, . . .	107 69	
Surgeon-General's contingent, . . .	700 00	
State exhibit of drawing in public schools, . . .	55 00	
Support of insane persons, . . .	22 29	
Removal of wrecks, . . .	30 00	
State Fire Marshal, expenses, . . .	8 99	
Repairs, improvements and furniture, . . .	246 21	
Treasurer's incidentals, . . .	2,036 20	
Extraordinary expenses, . . .	7 62	
House stationery, . . .	1 00	
Charles River system of sewage disposal, maintenance, . . .	47,376 00	
Bureau of Labor expenses, . . .	625 90	
Commissioners of Nautical Training School, . . .	8 84	
Board of Registration in Pharmacy, . . .	3 33	
Quartermaster's supplies, . . .	733 60	
Sterling interest, . . .	3,678,352 49	
Colleges for agriculture and the mechanic arts, . . .	25,000 00	
Support of pauper infants, . . .	70 57	
Sale of Worcester Insane Hospital land, . . .	500 00	
Fitchburg Normal School building, . . .	20,000 00	
North Adams Normal School building, . . .	12,500 00	
Boston Elevated Railway Company's tax, . . .	84,625 11	
Conscience fund, . . .	15 00	
Sale of Bradford Histories, . . .	2,958 00	
State Farm industries, . . .	4,196 31	
Expense accounts, Province Lands, . . .	107 66	
Premium on exchange, . . .	1,162 50	
		19,819,280 31
<i>Amount carried forward, . . .</i>		\$21,961,107 51

in account with REVENUE.

CR.

<i>Amount brought forward,</i>		\$612,106 22
By Printing Public Documents,	\$60,866 19	
General Laws,	3,034 30	
Blue Book,	6,831 53	
Term reports,	1,223 10	
Assessors' books and blanks,	613 27	
Ballots and distributing same,	7,924 64	
Early Acts and Resolves, publishing of,	3,602 53	
Registration books and blanks, etc.,	3,865 79	
Purchase of paper for Commonwealth,	29,919 85	
Tables of indexes and statutes,	500 00	
Blank forms for town officers,	1,814 41	
Manual of General Court,	2,823 07	
Publishing laws,	500 00	
Publishing Centennial of Bulfinch front,	1,546 26	
Decennial census,	9,058 44	
Additional copies Bradford Histories,	2,442 22	
Bradford Histories, sale of,	2,344 98	
Regimental Histories, purchase of,	1,000 00	
Massachusetts Revolutionary Records,	2,921 34	
		142,831 92
Supreme judicial court, justices,	\$51,821 25	
Clerk,	3,000 00	
Reporter,	6,120 01	
Expenses,	946 44	
Officers and messengers,	2,400 00	
Clerk for Suffolk County,	1,500 00	
Clerks,	1,993 71	
Retired justices,	5,250 00	
		73,031 41
Superior court, justices and expenses,		108,500 00
Forms of pleading in criminal cases,		3,964 03
Bar examiners' expenses,		964 92
Courts of probate and insolvency, judges,	\$46,569 38	
Registers and assistants,	44,139 51	
Clerk for Suffolk County,	1,200 00	
Clerks to registers,	21,470 63	
Expenses,	563 99	
		113,948 51
<i>Amount carried forward,</i>		\$1,055,342 01

Dr. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>		\$21,961,107 51
<div></div>		
<i>Amount carried forward,</i>		\$21,961,107 51

in account with REVENUE.

CR.

<i>Amount brought forward,</i> . . .	. . .	\$1,055,342 01
By District attorneys, . . .	\$20,225 00	
Assistants, . . .	12,900 00	
Clerk for Suffolk, . . .	1,800 00	
		34,925 00
Court of Registration, . . .	. . .	21,985 43
Tax Commissioner, . . .	\$3,173 21	
Deputy, . . .	2,291 66	
First and second clerks, . . .	3,500 00	
Extra clerks, . . .	15,839 00	
Contingent, . . .	3,321 76	
State valuation, . . .	2,647 00	
		30,772 63
Commissioners of Savings Banks, . . .	\$9,466 66	
Clerks, . . .	4,466 44	
Expenses, . . .	2,579 27	
		16,512 37
Insurance Commissioner, . . .	\$3,500 00	
Deputy, . . .	2,500 00	
Actuary, . . .	2,000 00	
Examiner, . . .	2,000 00	
Clerks, . . .	4,700 00	
Extra clerks, . . .	21,258 34	
Expenses, . . .	3,473 13	
		39,431 47
Harbor and Land Commissioners, . . .	\$8,700 00	
Engineer, etc., . . .	11,327 16	
Travel, . . .	599 59	
Expenses, . . .	1,080 37	
		21,707 12
Railroad Commissioners, . . .	\$11,000 00	
Clerks, . . .	3,700 00	
Accountant, . . .	2,500 00	
Experts, . . .	3,375 00	
Inspectors, . . .	5,049 00	
Expenses, . . .	7,843 54	
		33,467 54
Civil Service Commissioners, . . .	\$1,675 00	
Chief examiner, . . .	3,000 00	
Secretary, . . .	2,000 00	
Registrar of labor, . . .	2,000 00	
Expenses, . . .	14,483 65	
		23,158 65
Gas and Electric Light Commission- ers, . . .	\$11,000 00	
Clerks and expenses, . . .	4,401 17	
		15,401 17
<i>Amount carried forward,</i> . . .	. . .	\$1,292,703 39

Dr. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>			\$21,961,107 51
<i>Amount carried forward,</i>			\$21,961,107 51

in account with REVENUE.

CR.

<i>Amount brought forward,</i> . . .	. . .	\$1,292,708 39
By Controller of County Accounts, . . .	\$2,500 00	
Deputies,	3,691 67	
Expenses,	877 83	
		7,069 50
Bureau of Statistics of Labor, chief, . . .	\$3,000 00	
First and second clerks, . . .	3,650 00	
Clerks and expenses, . . .	14,901 79	
Special agents,	2,400 00	
Statistics of Manufactures, . . .	5,816 19	
Rent,	1,566 67	
Investigation of Sunday labor, . . .	30 19	
		31,364 84
Commissioner of Public Records, . . .	. . .	4,218 80
State Board of Arbitration, . . .	\$6,000 00	
Clerk,	1,200 00	
Expenses,	1,318 37	
		8,518 37
Commissions, etc. : —		
Nautical Training School, . . .	\$57,810 44	
Topographical Survey and Map of Massachusetts,	18,746 88	
Inland Fisheries and Game, . . .	13,240 71	
Cattle Commissioners,	31,172 80	
Assayer and Inspector of Liquors, . . .	1,200 00	
Inspectors of Gas Meters, . . .	4,221 88	
Board of Registration in Pharmacy, . . .	5,586 20	
Ballot Law Commission,	1,553 05	
Massachusetts State Highway, . . .	25,981 29	
		159,513 25
State Fire Marshal,	\$4,500 00	
Deputy,	2,500 00	
Expenses,	27,310 66	
		34,310 66
Board of Health, secretary, . . .	\$3,000 00	
Clerks,	9,269 12	
Expenses,	9,109 44	
Adulteration of milk, food and drugs,	11,498 25	
Purity of inland waters, . . .	29,957 04	
		62,833 85
Agricultural : —		
Board of Agriculture, secretary, . . .	\$2,500 00	
Clerks and lectures,	5,681 41	
Expenses,	558 52	
Incidentals,	945 46	
Travel,	1,168 10	
<i>Amounts carried forward,</i> . . .	\$10,853 49	\$1,600,532 66

Dr. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>		\$21,961,107 51
<i>Amount carried forward,</i>		\$21,961,107 51

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$10,853 49	\$1,600,582 66
<i>Agricultural — Concluded.</i>		
By Agricultural societies, . . .	18,871 51	
Massachusetts Agricultural Experiment Station, . . .	10,000 00	
Massachusetts Agricultural College scholarships, . . .	10,000 00	
Massachusetts Agricultural College, . . .	17,500 00	
Massachusetts Agricultural College, trustees' travel, . . .	602 23	
State Dairy Bureau, . . .	9,272 20	
Nails for marking trees, . . .	174 11	
Commercial feed stuff, . . .	1,200 00	
Inspectors of animals and provisions, . . .	5,246 85	
Veterinary laboratory, . . .	1,000 00	
		84,720 39
<i>Educational: —</i>		
Board of Education, clerks and messenger, . . .	\$1,936 00	
Agents, . . .	12,873 88	
Travel, . . .	393 57	
Incidentals, . . .	2,105 20	
Aid to pupils in normal schools, . . .	4,000 00	
State Normal Art School, . . .	24,391 46	
Perkins Institution and Massachusetts School for the Blind, . . .	30,000 00	
Education of deaf pupils, . . .	61,244 61	
Support of normal schools, . . .	136,268 78	
Aiding small towns for school superintendent, . . .	63,750 00	
Public libraries, aid to establish, . . .	832 88	
Tuition of children in small towns, . . .	8,658 67	
Dukes County Educational Association, . . .	50 00	
Educational Museum, . . .	164 87	
School registers and blanks, . . .	995 11	
State exhibit of drawings in public schools, . . .	1,175 40	
Establishment of textile schools, . . .	25,000 00	
		378,840 43
State Library, books, . . .	\$7,029 67	
Librarian, . . .	3,000 00	
Librarian's clerks, . . .	4,200 00	
Expenses, . . .	1,971 29	
Index of current events, . . .	1,000 00	
		17,200 96
<i>Amount carried forward, . . .</i>	. . .	\$2,076,294 44

Dr.

TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i> . .	. . .	\$21,961,107 51
<div></div>		
<i>Amount carried forward,</i> . .	. . .	\$21,961,107 51

in account with REVENUE.

CR.

<i>Amount brought forward,</i> . . .	.	.	.	\$2,076,294 44
Charitable:—				
By expenses State Almshouse, . . .	\$157,031 86			
Massachusetts School for Feeble-minded,	51,644 35			
State lunatic paupers,	254,723 57			
Support of paupers by cities and towns,	100,456 87			
Burial of paupers,	12,428 19			
Temporary aid of paupers,	42,770 13			
Support of pauper infants,	34,064 88			
Indigent and neglected children,	125,586 19			
Expenses of contagious disease,	577 24			
Medical examiners' fees,	238 90			
Pensions,	5,617 29			
Annuities,	520 00			
Massachusetts Hospital for Consumptives, maintenance,	43,373 19			
Massachusetts Charitable Eye and Ear Infirmary,	25,000 00			
Medfield Insane Asylum, maintenance,	23,054 99			
Massachusetts Hospital for Epileptics, maintenance,	19,832 61			
Education of children in charge of State Board of Charity,	11,367 30			
Auxiliary visitors,	1,251 16			
Income State Board of Charity,	9,554 44			
Department minor wards, expenses,	2,455 95			
Clerks,	29,245 42			
Superintendent,	2,500 00			
Department adult poor, superintendent,	3,350 00			
Expenses,	7,578 44			
Clerks,	23,274 22			
State Board of Charity,	6,597 17			
			994,094 36	
State Board of Insanity, transportation,	\$3,373 90			
Executive,	3,569 44			
Expenses,	6,206 29			
Clerks,	6,310 60			
			19,460 23	
Military:—				
Adjutant-General,	\$3,600 00			
First and second clerks,	3,800 00			
Additional clerks,	2,000 00			
Extra clerks and messenger,	7,938 31			
Incidentals,	3,273 22			
U. S. S. "Minnesota,"	4,371 33			
<i>Amounts carried forward,</i> . . .	\$24,982 86		\$3,089,849 03	

in account with REVENUE.

CR.

<i>Amounts brought forward,</i> . . .	\$24,982 86	\$3,089,849 03
<i>Military — Concluded.</i>		
By Quartermaster's employees, . . .	1,585 00	
Incidentals,	4,690 06	
Supplies,	22,714 73	
Military accounts,	3,830 92	
Military bounty,	133,328 96	
Transportation,	17,919 23	
Rifle practice,	4,327 97	
Camp ground,	1,062 68	
Record of Massachusetts officers, soldiers and marines,	1,975 85	
Armory rents,	37,058 34	
Repairs to uniforms,	8,307 85	
Armories, care, heating and repairs, Janitors,	21,432 62	
Surgeon-General, contingent,	7,183 50	
Repairs U. S. S. "Minnesota,"	4,578 02	
	322 70	
		295,301 29
<i>Civil war expenses:—</i>		
State Pension Agent's clerks,	\$3,661 97	
Expenses,	1,019 21	
State and military aid,	745,895 12	
Commissioners,	2,500 00	
Clerks,	3,655 00	
Expenses,	289 32	
Agents,	5,036 85	
Postage, printing, etc.,	688 99	
State Pension Agent,	2,000 00	
Massachusetts Soldiers' Home,	57,492 65	
Bounties to Massachusetts volun- teers,	73,379 39	
Indexing war records,	2,400 00	
Preserving war records,	717 75	
		898,736 25
<i>Reformatory:—</i>		
District Police,	\$99,740 06	
General Superintendent of Prisons,	6,133 42	
Massachusetts Reformatory indus- tries,	292,249 61	
Reformatory Prison for Women in- dustries,	44,685 48	
State Prison industries,	285,352 06	
Expenses,	150,680 76	
Expense of Massachusetts Reforma- tory,	212,372 97	
Reformatory for Women,	56,509 70	
State Farm,	138,941 29	
State Industrial School,	34,386 29	
Lyman School for Boys,	71,279 18	
<i>Amounts carried forward,</i>	\$1,392,330 82	\$4,283,886 57

Dr. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>	.	.	.	.	.	\$21,961,107 51
<div></div>						
<i>Amount carried forward,</i>	.	.	.	.	.	\$21,961,107 51

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$1,392,330 82	\$4,283,886 57
<i>Reformatory — Concluded.</i>		
By Massachusetts Hospital for Dipso- maniacs and Inebriates, . . .	19,547 78	
Trustees Lyman and Industrial Schools, . . .	564 63	
Trustees Lyman and Industrial Schools' agents, . . .	6,975 93	
State Farm industries, . . .	3,123 57	
		1,422,542 73
Board of Prison Commissioners, sec- retary, . . .	\$2,500 00	
Clerks, . . .	2,747 58	
Travel, . . .	2,348 91	
Expenses, . . .	954 36	
Agents, . . .	5,146 67	
Agent for aiding discharged con- victs, . . .	2,415 78	
Female convicts, . . .	3,985 99	
Aiding prisoners discharged from Massachusetts Reformatory, . .	3,316 48	
Removal of prisoners to and from State and county prisons, . .	335 72	
Probation officers and expenses, .	515 08	
Employment of prisoners in making goods for public institutions, .	9,343 74	
Arrest of fugitives from justice, .	600 00	
		34,210 31
Public buildings : —		
State Almshouse, . . .	\$49,628 04	
State Prison, . . .	7,872 22	
Massachusetts Reformatory, . .	3,694 93	
Reformatory Prison for Women, .	2,251 32	
State Farm, . . .	53,735 51	
State Industrial School, . . .	15,249 20	
Normal School at North Adams, .	30,706 25	
Normal School at Lowell, . .	1,280 49	
Westfield Normal School, . .	11,566 45	
Medfield Insane Asylum, . .	8,722 31	
Northampton Insane Hospital, .	25,591 03	
Worcester Insane Hospital, . .	28,131 05	
Taunton Insane Hospital, . .	964 22	
Danvers Insane Hospital, . .	41,310 15	
Lyman School for Boys, . . .	19,908 52	
Westborough Insane Hospital, .	41,075 36	
Massachusetts Hospital for Epilep- tics, . . .	2,313 85	
Massachusetts Agricultural College, .	14,806 23	
New normal school buildings, .	102 69	
<i>Amounts carried forward, . . .</i>	\$358,909 82	\$5,740,639 61

Dr. TREASURER AND RECEIVER-GENERAL

Amount brought forward,		\$21,961,107 51
Amount carried forward,		\$21,961,107 51

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$358,909 82	\$5,740,689 61
Public buildings— <i>Concluded.</i>		
By Massachusetts Hospital for Con-		
sumptives,	14,765 51	
Normal Art School,	21,644 98	
Fitchburg Normal School,	5,182 00	
Normal School at Bridgewater,	1,453 51	
Massachusetts Hospital for Dipso-		
maniacs and Inebriates,	4,750 00	
Worcester Insane Asylum,	2,758 50	
		409,414 82
Annual insurance tax,	\$7,000 00	
Temporary loans,	2,450,000 00	
Corporation tax,	4,253,136 10	
National bank tax,	532,975 51	
Foreign ships,	2,415 20	
Construction of roads at Mashpee,	300 00	
At Truro,	500 00	
Gratuities,	7,703 00	
Unclaimed dividends of insolvent		
corporations,	40 16	
Massachusetts State Firemen's Asso-		
ciation,	10,000 00	
Ballot boxes for cities and towns,	1,653 68	
Liquor licenses,	262 50	
Collateral legacy tax,	620 76	
Sterling interest,	3,592,334 63	
Boundary lines, Massachusetts, Ver-		
mont and New Hampshire,	493 84	
Annuities of M. Jhonnot,	200 00	
Extermination of gypsy moth,	212,033 59	
Province lands,	3,011 73	
Charles River system sewage dis-		
posal, maintenance,	46,546 60	
North metropolitan system sewage		
disposal, maintenance,	73,948 84	
Neponset valley system sewage		
disposal, maintenance,	21,399 02	
Endowment of colleges, Agricultural		
and the Mechanic Arts,	25,000 00	
Massachusetts School for Feeble-		
minded, disposal of sewage,	1,115 70	
Massachusetts Institute of Tech-		
nology,	29,000 00	
Decennial census,	1,750 21	
Boundary lines, Gay Head and Chil-		
mark,	4,998 45	
Removal of wrecks from tide-water,		
Restoration of Green Harbor,	1,323 50	
	33,797 76	
<i>Amounts carried forward, . . .</i>	\$11,313,560 78	\$6,150,053 93

Dr. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i> . . .		\$21,961,107 51
<i>Amount carried forward,</i> . . .		\$21,961,107 51

in account with REVENUE.

CR.

<i>Amounts brought forward, . . .</i>	\$11,313,560 78	\$6,150,058 98
By consolidation and arrangement of statutes, . . .	19,261 38	
Improvement of navigation of Connecticut River, . . .	89 37	
Fees from courts of insolvency, . . .	75 00	
Boston Elevated Railway Company's tax, . . .	84,625 11	
Worcester Insane Hospital lands, sale of, . . .	500 00	
Portraits of presidents of Senate, . . .	299 83	
Expense steamer "Lexington," . . .	7,552 80	
Convention of Farmers' National Congress, . . .	584 06	
Premium on exchange, . . .	1,685 25	
Lowell Textile School, . . .	18,000 00	
Massachusetts school fund, . . .	100,000 00	
Premium on purchases for Massachusetts school fund, . . .	10,000 65	
New England Industrial School for Deaf Mutes, . . .	2,000 00	
Worcester Polytechnic Institute, . . .	6,000 00	
High level sewer, . . .	6,667 95	
Wachusett State reservation, . . .	371 98	
Monument on Dorchester Heights, . . .	793 17	
Myles Standish Monument Association, . . .	4,000 00	
Portraits of governors, . . .	1,000 00	
Apparatus for examination of engineers, . . .	1,562 29	
Channel, Osterville to Vineyard Sound, . . .	11,222 15	
Steamer for enforcement of fish laws, Channel from Vineyard Sound to Lake Anthony, . . .	216 22	
Survey by Harbor and Land Commissioners, . . .	19,461 26	
Town of Scituate, repairing roads, . . .	4,960 25	
Discharge of sewage into Boston harbor, . . .	13,651 40	
Surveys at Hyannis, East Bay and Witchmere, . . .	2,126 31	
Massachusetts war loan sinking fund, . . .	1,503 64	
Metropolitan parks loan sinking fund, . . .	3,500 00	
Prison and hospital loan sinking fund, . . .	14,795 05	
Counting apparatus for election, . . .	7,518 92	
Paris Exposition, 1900, . . .	500 00	
	14,070 69	
		11,672,155 51
<i>Amount carried forward, . . .</i>		\$17,822,209 44

Dr. TREASURER AND RECEIVER-GENERAL

<i>Amount brought forward,</i>	.	.	.	.	.	\$21,961,107 51
<div></div>						
<i>Total revenue,</i>	.	.	.	.	.	\$21,961,107 51

in account with REVENUE.

CR.

<i>Amount brought forward,</i> . . .	. . .	\$17,822,209 44
By abolition of grade crossings loan, .	\$246,905 00	
Armory loan, . . .	43,800 00	
Boston, Hartford & Erie Railroad loan, . . .	208,974 18	
Bank deposits, . . .	135,642 79	
Fitchburg Railroad securities loan, .	177,625 00	
Harbor improvement loan, . . .	17,500 00	
Massachusetts Hospital for Epileptics loan, . . .	6,075 00	
Massachusetts Hospital for Consumptives loan, . . .	5,175 00	
Massachusetts war loan, . . .	31,410 00	
Medfield Insane Asylum loan, . . .	35,875 00	
Metropolitan parks loan, . . .	253,726 50	
Metropolitan parks loan, series two, .	77,000 00	
Metropolitan sewerage loan, . . .	212,075 92	
Metropolitan sewerage loan, Neponset River valley, . . .	31,582 50	
Metropolitan water loan, . . .	595,472 50	
State House loan, 1901, . . .	77,050 00	
State House construction loan, . . .	118,530 00	
State highway loan, . . .	86,500 00	
Temporary loans, . . .	24,185 39	
		2,385,104 78
Cash on hand Dec. 31, 1899, . . .	. . .	\$20,207,814 22
		1,753,793 29
Total payments, . . .	. . .	\$21,961,107 51

DR. TREASURER AND RECEIVER-GENERAL

To cash on hand Dec. 31, 1898,		\$1,921,264 89
Receipts in 1899 :—		
To abolition of grade crossings loan,	\$203,312 75	
Armory loan,	159,636 12	
Boston, Hartford & Erie Railroad loan,	2,496,644 23	
Harbor improvement loan,	12,567 43	
Medfield Insane Asylum loan,	9,599 10	
Massachusetts war loan,	8,781 16	
Metropolitan parks loan,	194,149 78	
Metropolitan sewerage loan,	187,431 47	
Metropolitan sewerage, Neponset valley, loan,	128 34	
Metropolitan water loan,	1,480,964 43	
Prison and hospital loan,	10,375 56	
State highway loan,	102,926 33	
State House loans,	706,245 11	
		5,572,761 81
		\$7,494,026 70

DR. TREASURER AND RECEIVER-GENERAL

To cash on hand Dec. 31, 1898,		\$558,891 48
Receipts in 1899 :—		
To harbor improvement fund,	\$7,938 99	
Harbor compensation fund, income,	7,099 51	
Massachusetts school fund,	228,150 00	
Massachusetts school fund, income,	208,462 61	
Massachusetts volunteers' fund,	27,186 28	
Land registration fund,	2,627 92	
Rogers' book fund, income,	35 00	
Technical education fund, Commonwealth grant,	22,000 00	
Technical education fund, Commonwealth grant, income,	6,851 18	
Technical education fund, United States grant, income,	10,950 00	
Todd Normal School fund, income,	457 62	
		521,759 11
		\$1,080,650 59

in account with SINKING FUNDS.

CR.

Payments in 1899 :—		
By abolition of grade crossings loan, .	\$535,091 57	
Armory loan,	286,747 47	
Boston, Hartford & Erie Railroad loan,	898,033 24	
Harbor improvement loan, . . .	65,066 67	
Massachusetts war loan,	18,311 49	
Metropolitan sewerage, Neponset valley, loan,	10,917 55	
Medfield Insane Asylum loan, . .	34,500 00	
Metropolitan parks loan,	178,060 75	
Metropolitan sewerage loan, . . .	264,594 53	
Metropolitan water loan,	1,561,926 88	
Prison and hospital loan,	16,697 80	
State highway loans,	179,179 20	
State House loans,	1,228,678 41	
		\$5,267,805 56
Cash on hand Dec. 31, 1899, . . .	. . . . .	2,226,221 14
		<hr/> \$7,494,026 70

in account with TRUST FUNDS.

CR.

Payments in 1899 :—		
By harbor compensation fund, income, .	\$8,081 28	
Harbor compensation fund,	126,000 00	
Massachusetts school fund,	380,195 00	
Massachusetts school fund, income, .	209,332 61	
Massachusetts volunteers' fund, . .	46,539 05	
Rogers' book fund, income,	68 50	
Technical education fund, Commonwealth grant,	42,548 10	
Technical education fund, Commonwealth grant, income,	8,080 85	
Technical education fund, United States grant, income,	10,950 00	
Todd Normal School fund, income, .	457 62	
		\$832,253 01
Cash on hand Dec. 31, 1899, . . .	. . . . .	248,397 58
		<hr/> \$1,080,650 59

DR.

TREASURER AND RECEIVER-GENERAL

To cash on hand Dec. 31, 1898, . . .	. . .	\$6,070,784 16
Receipts in 1899 :—		
To abolition of grade crossings loan fund, . . .	\$2,233,994 36	
Baring Bros. & Co., limited fund, . .	1,823,840 15	
Board of Registration in Dentistry fund, . . .	2,595 00	
Board of Registration in Medicine fund, . . .	6,910 00	
Board of Registration in Pharmacy fund, . . .	1,381 00	
Commonwealth's flats improvement fund, . . .	491,399 13	
Harbor improvement loan fund, . .	50,000 00	
Massachusetts Hospital for Epileptics loan fund, . . .	85,000 00	
Metropolitan parks loan fund, . .	1,807,966 85	
Premium on metropolitan parks loan, . . .	63,876 27	
Metropolitan parks loan fund, Nantasket, . . .	600,050 00	
Metropolitan parks trust fund, . .	15,000 00	
Metropolitan sewer loan fund, high level, . . .	1,000,000 00	
Metropolitan parks loan, series two, fund, . . .	510,253 00	
Premium on metropolitan parks loan, series two, . . .	3,786 09	
Metropolitan sewerage loan fund, .	1,005,136 62	
Premium on metropolitan sewerage loan, . . .	18,100 92	
Metropolitan sewerage loan, Neponset valley, fund, . . .	41,598 00	
Premium on metropolitan sewerage loan, Neponset valley, . . .	4,642 50	
Metropolitan water loan fund, . .	5,165,175 18	
Premium on metropolitan water loan, . . .	19,200 00	
State highway loan fund, . . .	551,957 23	
Premium on State highway loan, . .	2,595 00	
State House construction loan fund, .	2,539 13	
Bar examination fees fund, . . .	2,735 00	
<i>Amounts carried forward, . . .</i>	\$15,509,731 43	\$6,070,784 16

in account with MISCELLANEOUS FUNDS.

Cr.

Payments in 1899:—	
By abolition of grade crossings loan fund,	\$1,714,345 44
Armory loan fund,	6,147 47
Baring Bros. & Co., limited, fund,	3,651,466 17
Board of Registration in Dentistry fund,	2,586 02
Board of Registration in Medicine fund,	6,274 44
Board of Registration in Pharmacy fund,	1,316 96
Commonwealth's flats improvement fund,	514,917 43
Harbor improvement loan fund,	230,421 99
Massachusetts Hospital for Consumptives loan fund,	740 28
Massachusetts Hospital for Epileptics loan fund,	5,183 92
Medfield Insane Asylum loan fund,	1,309 94
Metropolitan parks loan fund,	2,390,430 04
Premium on metropolitan parks loan,	171,181 39
Metropolitan parks loan fund, Nantasket,	411,846 96
Metropolitan sewerage loan fund, high level,	50,234 47
Metropolitan parks loan, series two, fund,	1,036,273 69
Premium on metropolitan parks loan, series two,	32,344 64
Metropolitan sewerage loan fund,	1,104,441 27
Premium on metropolitan sewerage loan,	40,944 67
Metropolitan sewerage, Neponset valley, loan fund,	53,160 55
Premium on metropolitan sewerage, Neponset valley, loan,	4,642 50
Metropolitan water loan fund,	4,961,644 10
Premium on metropolitan water loan,	19,200 00
State highway loan fund,	436,990 71
Premium on State highway loan,	2,595 00
State House construction loan fund,	17,732 45
<i>Amount carried forward,</i>	<i>\$16,868,372 50</i>

Dr. TREASURER AND RECEIVER-GENERAL

Amounts brought forward, . .	\$15,509,731 43	\$6,070,784 16
To Massachusetts war loan fund, . .	135,411 10	
Premium on abolition of grade crossings loan,	15,662 50	
Massachusetts Hospital for Epileptics loan,	544 00	
Massachusetts war loan,	2,210 00	
		15,668,559 08
		\$21,784,843 19

in account with MISCELLANEOUS FUNDS.

CR.

<i>Amount brought forward,</i> . . .	\$16,868,372 50	
By State House construction loan fund,		
Bulfinch front, . . .	9,906 20	
State House construction loan fund,		
Memorial Hall, . . .	105,212 70	
State House loan of 1901 fund, . . .	6,420 48	
Bar examination fees fund, . . .	2,710 00	
Improving South Bay and city of		
Boston fund, . . .	3 12	
Massachusetts war loan fund, . . .	639,669 95	
Premium on abolition of grade cross-		
ings loan, . . .	15,662 50	
Massachusetts Hospital for Epilep-		
tics loan, . . .	544 00	
Massachusetts war loan, . . .	2,210 00	
		\$17,650,711 45
Cash on hand Dec.		
31, 1899, . . . \$5,852,155 23		
Less amount de-		
posited in London		
to pay Boston,		
Hartford & Erie		
Railroad bonds, . . . 1,768,523 49		
		4,083,631 74
		\$21,734,343 19

DR.

TREASURER AND RECEIVER-GENERAL

To cash on hand Dec 31, 1898, . . . . .	. . . . .	\$2,903 20
Receipts in 1899 : —		
To Atlas Assurance Company of London, Eng.,	\$40,000 00	
Boston, Cape Cod and New York Canal Company, incorporated,	200,000 00	
Boston Mutual Life Association,	6,000 00	
Colonial Life Association,	1,185 07	
Family Protective Union,	409 75	
Fidelity Benefit Association,	1,000 00	
Fidelity Mutual Life Association, Philadelphia,	18,538 62	
Grand Lodge of the order Sons of St. George,	1,000 00	
Greylock Beneficiary Association,	122 98	
Gross Loge der Deutschen Ordens der Harugari des Staates Massachusetts,	20,000 00	
Ideal Benefit Association,	1,000 00	
Masons' Fraternal Accident Association of America,	1,800 00	
Masonic Equitable Accident Association of the World,	14,300 00	
Massachusetts Catholic Order of Foresters,	60,800 00	
Massachusetts Mutual Accident Association,	1,500 00	
Masonic Casualty Company,	59 94	
New England Mutual Accident Association,	24,000 00	
Trustees of the reserve fund of the New England Commercial Travellers' Association,	5,000 00	
New Zealand Insurance Company of New Zealand,	200,000 00	
Portuguese Fraternity of the United States of America,	1,005 00	
Reliance Marine Insurance Company, Supreme Council, American Legion of Honor,	5,000 00	
Supreme Council, Royal Arcanum,	184,051 76	
Springfield Mutual Life Association,	560,000 00	
Thuringia Insurance Company of Erfurt, Germany,	10,240 00	
Union Marine Insurance Company,	400,000 00	
	6,000 00	
<i>Amounts carried forward,</i>	\$1,763,013 12	\$2,903 20

in account with TRUST DEPOSITS.

CR.

Payments in 1899:—	
By Atlas Assurance Company of London, Eng.,	\$40,000 00
Boston Mutual Life Association,	4,000 00
Colonial Life Association,	1,185 07
Family Protective Union,	409 75
Fidelity Benefit Association,	1,000 00
Fidelity Mutual Life Association of Philadelphia,	18,538 62
Grand Lodge of the order of Sons of St. George,	1,000 00
Greylock Beneficiary Association,	122 98
Gross Loge der Deutschen Ordens der Harugari des Staates Massachusetts,	20,000 00
Ideal Benefit Association,	1,000 00
Massachusetts Catholic Order of Foresters,	60,800 00
Masonic Casualty Company,	59 94
Masonic Equitable Accident Association of the World,	14,300 00
Masonic Mutual Accident Association,	1,500 00
New England Mutual Accident Association,	24,000 00
Portuguese Fraternity of the United States,	1,005 00
New Zealand Insurance Company of New Zealand,	200,000 00
Reliance Marine Insurance Company,	5,000 00
Springfield Mutual Life Association,	10,240 00
Supreme Council, American Legion of Honor,	184,051 76
Supreme Council, Royal Arcanum,	560,000 00
Thuringia Insurance Company of Erfurt, Germany,	400,000 00
Trustees of the reserve fund of the New England Commercial Travellers' Association,	5,000 00
Union Marine Insurance Company,	6,000 00
Income American Legion of Honor,	17,825 00
Atlas Assurance Company of London, Eng.,	8,050 00
Boston Elevated Railway Company,	15,000 00
<i>Amount carried forward,</i>	<i>\$1,600,088 12</i>

Dr.

TREASURER AND RECEIVER-GENERAL

<i>Amounts brought forward, . . .</i>	\$1,763,013 12	\$2,903 20
To income American Legion of Honor, . .	17,125 00	
Atlas Assurance Company of London, Eng.,	8,050 00	
Atlantic Mutual Life Insurance Company,	478 00	
Boston Elevated Railway Company,	15,000 00	
Boston Mutual Life Association,	855 00	
British and Foreign Marine Insurance Company,	13,175 38	
Employers' Liability Insurance Company of London, Eng., . .	5,925 00	
Frankfort Marine Accident and Plate Glass Insurance Company,	6,000 00	
John Hancock Mutual Life Insurance Company,	3,500 00	
London Assurance Corporation,	3,500 00	
Masonic Casualty Company,	40 00	
Masons' Fraternal Accident Association of America,	608 00	
Magdeburg Fire Insurance Company,	10,000 00	
Massachusetts Mutual Accident Association,	500 00	
Massachusetts Mutual Life Insurance Company,	3,000 00	
Masonic Equitable Accident Association of the World,	460 00	
Merchants' and Manufacturers' Life Association,	200 00	
National Assurance Company of Ireland,	7,750 00	
New England Benefit Association of Milford,	26 00	
New England Mutual Accident Association,	905 00	
Fidelity Benefit Association,	17 50	
New England Life Insurance Company,	4,000 00	
Ocean Accident and Guarantee Corporation, limited,	3,155 00	
Reliance Marine Insurance Company of Liverpool, Eng., . .	875 00	
Royal Exchange Assurance of London,	8,500 00	
State Mutual Life Assurance Company,	6,000 00	
Thames and Mersey Marine Insurance Company,	5,000 00	
<i>Amounts carried forward, . . .</i>	\$1,887,658 00	\$2,903 20

in account with TRUST DEPOSITS.

CR.

<i>Amount brought forward,</i> . . .	\$1,600,088 12	
By income British and Foreign Marine Insurance Company, . . .	18,175 88	
Employers' Liability Assurance Company, London, Eng., . . .	5,925 00	
Frankfort Marine Accident and Plate Glass Insurance Company, . . .	6,000 00	
Ideal Benefit Association, . . .	100 00	
John Hancock Mutual Life Insurance Company, . . .	3,500 00	
London Assurance Corporation, . . .	3,500 00	
Massachusetts Mutual Accident Association, . . .	500 00	
Magdeburg Fire Insurance Company, . . .	10,000 00	
Massachusetts Mutual Life Insurance Company, . . .	3,000 00	
Masonic Equitable Accident Association of the World, . . .	252 50	
National Assurance Company of Ireland, . . .	7,750 00	
New England Mutual Accident Association, . . .	1,097 50	
New England Mutual Life Insurance Company, . . .	4,000 00	
Ocean Accident and Guarantee Corporation, limited, . . .	3,155 00	
Reliance Marine Insurance Company, limited, Liverpool, Eng., . . .	875 00	
Royal Exchange Assurance of London, . . .	8,500 00	
State Mutual Life Insurance Company, . . .	6,000 00	
Thames and Mersey Marine Insurance Company, . . .	5,000 00	
Trustees of the reserve fund of the New England Commercial Travellers' Association, . . .	1,000 00	
Thuringia Insurance Company of Erfurt, Germany, . . .	6,500 00	
Maritime Insurance Company of London, . . .	3,500 00	
Union Marine Insurance Company, . . .	5,132 06	
		\$1,698,550 56
<i>Amount carried forward,</i> . . .	.	\$1,698,550 56

in account with TRUST DEPOSITS.

CR.

<i>Amount brought forward,</i>	.	.	.	.	\$1,698,550 56
Cash on hand to balance,	.	.	.	.	208,087 70
					<u>\$1,906,638 26</u>

CASH BALANCES, DEC. 31, 1899.

The cash in treasury Dec. 31, 1899, is \$8,520,181.45, and is distributed as follows:—		
Revenue,		\$1,753,793 29
<i>Sinking Funds.</i>		
Abolition of grade crossings loan, .	\$19,205 40	
Armory loan,	28,568 70	
Boston, Hartford & Erie Railroad loan, .	1,915,635 90	
Harbor improvement loan,	1,682 07	
Massachusetts war loan,	6,393 25	
Medfield Insane Asylum loan,	1,667 74	
Metropolitan parks loan,	89,900 55	
Metropolitan sewerage loan,	25,126 59	
Metropolitan water loan,	9,578 50	
Prison and hospital loan,	8,399 82	
State highway loan,	5,621 62	
State House loans,	114,431 00	
		2,226,221 14
<i>Trust Funds.</i>		
Harbor compensation fund,	\$19,322 63	
Income,	23,141 64	
Massachusetts school fund,	108,011 64	
Income,	93,651 12	
Massachusetts volunteers' fund,	502 04	
Rogers book fund, income,	37 77	
Technical education fund, Commonwealth grant,	527 25	
Income,	575 57	
Land registration fund,	2,627 92	
		248,397 58
<i>Miscellaneous Funds.</i>		
Abolition of grade crossings loan fund, .	\$2,163,236 43	
Bar examination fees,	120 00	
Commonwealth's flats improvement fund,	53,965 92	
Harbor improvement loan fund,	204,735 89	
Improving South Bay, city of Boston, fund,	35,890 36	
Massachusetts Hospital for Consumptives loan fund,	109 35	
Massachusetts Hospital for Epileptics loan fund,	85,100 17	
Massachusetts war loan fund,	9,195 83	
Medfield Insane Asylum loan fund,	2,018 45	
Metropolitan parks loan fund,	708,798 28	
Metropolitan parks loan fund, series two,	318,132 54	
<i>Amounts carried forward,</i>	<i>\$3,581,303 22</i>	<i>\$4,228,412 01</i>

CASH BALANCES—*Concluded.*

<i>Amounts brought forward,</i> . . .	\$3,581,803 22	\$4,228,412 01
Metropolitan parks loan, Nantasket, . . .	188,203 04	
Metropolitan sewerage loan, high level, . . .	949,765 58	
Metropolitan parks trust fund, . . .	15,000 00	
Metropolitan sewerage loan fund, . . .	78,557 18	
Metropolitan sewerage loan fund, Neponset River valley, . . .	19,664 77	
Metropolitan water loan fund, . . .	451,706 76	
State highway loan fund, . . .	428,465 92	
State House construction loan fund, . . .	29,446 24	
State House loan fund, 1901, . . .	35,824 69	
State House loan fund, Bulfinch front, . . .	41,643 27	
State House loan fund, Memorial Hall, . . .	36,355 82	
Board of Registration in Dentistry fund, . . .	1,269 68	
Board of Registration in Medicine fund, . . .	4,639 96	
Board of Registration in Pharmacy fund, . . .	309 15	
	\$5,852,155 23	
Less amount at Baring Bros., London, to pay Boston, Hartford & Erie Railroad bonds, due Jan. 1, 1900, . . .	1,768,528 49	4,083,631 74
<i>Trust Deposits.</i>		
Atlantic Mutual Life Association, income, . . .	\$829 70	
Boston Mutual Life Association, . . .	2,000 00	
Boston Mutual Life Association, income, . . .	855 00	
Boston, Cape Cod and New York Canal Company, . . .	200,000 00	
Fidelity Benefit Association, income, . . .	17 50	
Masons' Fraternal Accident Association of America, . . .	1,800 00	
Masons' Fraternal Accident Association of America, income, . . .	938 00	
Massachusetts Mutual Accident Association, income, . . .	490 00	
Merchants' and Manufacturers' Life Association, income, . . .	355 00	
Masonic Casualty Company, income, . . .	140 00	
Masonic Equitable Accident Association of the World, income, . . .	230 00	
New England Benefit Association of Milford, income, . . .	27 50	
Trustees of the reserve fund of the New England Commercial Travellers' Association, income, . . .	305 00	
United States Indemnity Society, income, . . .	100 00	
		208,087 70
Total cash in treasury Dec. 31, 1899, . . .	.	\$8,520,131 45

Sinking Funds, Dec. 31, 1899.

Abolition of grade crossings loan,	\$683,805 40	
Armory loan,	408,418 70	
Boston, Hartford & Erie Railroad loan,	3,811,624 30	
Fitchburg Railroad securities loan,	5,000,000 00	
Harbor improvement loan,	59,682 07	
Massachusetts war loan,	24,898 25	
Medfield Insane Asylum loan,	212,367 74	
Metropolitan parks loan,	393,015 16	
Metropolitan sewerage loan,		
Metropolitan sewerage, Neponset valley, } loan,	361,416 59	
Metropolitan water loan,	1,349,332 97	
Prison and hospital loan,	30,014 82	
State highway loan,	260,517 62	
State House loans,	3,172,549 06	
	<hr/>	\$15,767,137 68

Trust Funds, Dec. 31, 1899.

Harbor compensation fund,	\$258,322 63	
Income of,	23,141 64	
	<hr/>	\$281,464 27
Massachusetts school fund,	\$4,270,548 14	
Income of,	93,651 12	
	<hr/>	4,364,199 26
Massachusetts volunteers' fund,		41,502 04
Metropolitan parks, trust fund,		15,000 00
Land registration fund,		2,627 92
Rogers book fund,	\$1,000 00	
Income of,	37 77	
	<hr/>	1,037 77
Technical education fund, Commonwealth		
grant,	\$140,027 25	
Income of,	575 57	
	<hr/>	140,602 82
Technical education fund, United States grant,		219,000 00
Todd Normal School fund,		12,100 00
		<hr/>
		\$5,077,534 08

Miscellaneous Funds, Dec. 31, 1899.

Abolition of grade crossings loan fund,	\$2,384,236 43
Board of Registration in Dentistry fund,	1,269 68
Board of Registration in Medicine fund,	4,639 96
Board of Registration in Pharmacy fund,	309 15
	<hr/>
Amount carried forward,	\$2,390,455 22

<i>Amount brought forward,</i>	\$2,390,455 22	
Bar examination fees fund,	120 00	
Commonwealth's flats improvement fund,	513,735 30	
Harbor improvement loan fund,	244,735 89	
Improving South Bay in the city of Boston,	35,890 36	
Massachusetts Hospital for Consumptives loan fund,	109 35	
Massachusetts Hospital for Epileptics loan fund,	85,100 17	
Massachusetts war loan fund,	9,195 83	
Medfield Insane Asylum loan fund,	2,018 45	
Metropolitan parks loan fund,	749,523 28	
Metropolitan parks, series two, loan fund,	707,653 97	
Metropolitan parks loan fund, Nantasket,	597,578 04	
Metropolitan sewerage loan fund, high level,	949,765 53	
Metropolitan sewerage loan fund,	73,557 18	
Metropolitan sewerage, Neponset valley, loan fund,	19,664 77	
Metropolitan water loan fund,	1,771,758 76	
State highway loan fund,	423,465 92	
State House construction loan fund,	29,446 24	
Bulfinch front,	41,643 27	
Memorial Hall,	36,355 82	
State House loan 1901, fund,	35,824 69	
		<u>\$8,717,598 04</u>

Trust Deposits, Dec. 31, 1899.

American Legion of Honor,	\$316,000 00	
Atlantic Mutual Life Insurance Company,	\$9,800 00	
Income of,	829 70	
		<u>10,629 70</u>
Atlas Assurance Company, London, Eng.,	200,000 00	
Berkshire Life Insurance Company,	100,000 00	
Boston Elevated Railway Company,	500,000 00	
Boston Mutual Life Association,	\$22,500 00	
Income of,	855 00	
		<u>23,355 00</u>
British and Foreign Marine Insurance Company,	304,839 80	
Boston, Cape Cod and New York Canal Company,	200,000 00	
Colonial Life Association,	1,185 07	
Employers' Liability Assurance Corporation, England,	150,000 00	
Family Protective Union,	409 75	
Fidelity Benefit Association,	\$1,000 00	
Income of,	17 50	
		<u>1,017 50</u>
Frankfort Marine Accident and Plate Glass Insurance Company,	200,000 00	
<i>Amount carried forward,</i>		<u>\$2,007,436 82</u>

<i>Amount brought forward,</i>		\$2,007,486 82
Grand Lodge of the Order of Sons of St. George,		1,000 00
Gross Loge des Deutschen Ordens der Harugari des Staates Massachusetts,		20,000 00
John Hancock Mutual Life Insurance Company,		100,000 00
London Assurance Corporation,		100,000 00
Magdeburg Fire Insurance Company, Magdeburg, Ger- many,		200,000 00
Masonic Casualty Company,	\$1,059 94	
Income of,	140 00	
		<hr/> 1,199 94
Masons' Fraternal Accident Association of America,	\$15,900 00	
Income of,	988 00	
		<hr/> 16,888 00
Masonic Equitable Accident Association of the World,	\$16,400 00	
Income of,	230 00	
		<hr/> 16,680 00
Massachusetts Masonic Life Association,		3,000 00
Massachusetts Mutual Accident Associa- tion,	\$13,000 00	
Income of,	490 00	
		<hr/> 13,490 00
Massachusetts Mutual Life Insurance Company,		100,000 00
Merchants' and Manufacturers' Life Asso- ciation,	\$6,000 00	
Income of,	355 00	
		<hr/> 6,355 00
Minnesota Savings Fund and Investment Company,		65,477 06
Massachusetts Catholic Order of Foresters,		40,800 00
National Insurance Company of Ireland,		200,000 00
New England Benefit Association of Mil- ford,	\$700 00	
Income of,	27 50	
		<hr/> 727 50
New England Mutual Life Insurance Company,		100,000 00
Ocean Accident and Guarantee Corporation,		100,000 00
Reliance Marine Insurance Corporation,		25,000 00
Royal Exchange Assurance Company,		200,000 00
State Mutual Life Assurance Company,		150,000 00
Supreme Council of the Royal Arcanum,		560,000 00
Thames and Mersey Marine Insurance Company,		100,000 00
The Maritime Insurance Company, limited,		100,000 00
Thuringia Insurance Company, Erfurt, Germany,		200,000 00
The Portuguese Fraternity of the United States,		1,005 00
The New Zealand Insurance Company of New Zealand,		200,000 00
<i>Amount carried forward,</i>		<hr/> \$4,628,959 82

<i>Amount brought forward,</i>		\$4,628,959 32
Trustees of the reserve fund of the Com- mercial Travellers' Association of New England,		
		\$21,000 00
Income of,		805 00
		24,805 00
Union Marine Insurance Company,		100,445 35
United States Indemnity Society,		\$1,000 00
Income of,		100 00
		1,100 00
		<u>\$4,754,809 67</u>

Interest on the Public Debt unpaid Dec. 31, 1899.

Abolition of grade crossings loan,	\$2,135 00
Bounty loan,	112 50
Fitchburg Railroad loan,	122 50
Massachusetts war loan,	90 00
Metropolitan parks loan,	87 50
Metropolitan sewerage loan, Neponset valley,	122 50
Metropolitan water loan,	2,712 50
State House construction loan,	125 00
	<u>\$5,507 50</u>

Statement of Sums unpaid Dec. 31, 1899, on Warrants received in the Treasury during the Year 1899.

Warrants.	Name of Corporation or Person.	Totals.
822	<i>Metropolitan Sewerage Loan Fund, High Level.</i>	
	Estate of William Sumner,	\$811 50
857	<i>Militia Bounty.</i>	
	Fred Bogan,	4 17
923	<i>Cattle Commissioners.</i>	
	Joseph Beauregard,	15 00
1023	<i>Bounties to Massachusetts Volunteers.</i>	
	Mathew Bliss,	120 00
		<u>\$950 67</u>

Unpaid Taxes.

At the close of business Dec. 31, 1899, the following taxes remained unpaid:—

Annual insurance tax of 1895,	.	.	.	.	\$520 23	
" " " 1896,	.	.	.	.	565 51	
" " " 1899,	.	.	.	.	49 85	
					<hr/>	\$1,135 59
Gas light companies' tax of 1895,	.	.	.	.	\$2 78	
" " " " 1896,	.	.	.	.	12 15	
" " " " 1898,	.	.	.	.	4 37	
" " " " 1899,	.	.	.	.	17 14	
					<hr/>	36 44
Gas and Electric Light Commissioners' tax of 1895,	.	.	.	.	\$30 99	
Gas and Electric Light Commissioners' tax of 1896,	.	.	.	.	88 59	
Gas and Electric Light Commissioners' tax of 1898,	.	.	.	.	15 45	
Gas and Electric Light Commissioners' tax of 1899,	.	.	.	.	38 84	
					<hr/>	173 87
Railroad Commissioners' tax of 1895,	.	.	.	.	\$24 69	
" " " 1896,	.	.	.	.	1 54	
" " " 1897,	.	.	.	.	1 49	
" " " 1899,	.	.	.	.	32 54	
					<hr/>	60 26
Corporation tax of 1895,	.	.	.	.	\$2,862 92	
" " 1896,	.	.	.	.	5,282 35	
" " 1897,	.	.	.	.	5,219 44	
" " 1898,	.	.	.	.	5,150 85	
" " 1899,	.	.	.	.	51,398 69	
					<hr/>	69,914 25
Care and custody of trust deposits of 1895,	.	.	.	.	\$1 53	
" " " " 1898,	.	.	.	.	33	
" " " " 1899,	.	.	.	.	7 39	
					<hr/>	9 25
					<hr/>	\$71,329 66
					<hr/>	

SINKING FUNDS.

TREASURER in account with ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

TRANSACTIONS.	De.	Cash.	Cr.	De.	SECURITIES.	Cr.	De.	TOTAL FUND.	Cr.
Balances on hand Dec. 31, 1898, . .	\$350,984	22	-	\$283,550	00	-	-	\$634,534	22
Receipts in 1899 :—									
From Gloucester note, . .	1,000	00	-	-	\$1,000	00	-	-	-
Leicester note, . .	6,000	00	-	-	6,000	00	-	-	-
Lawrence note, . .	50,000	00	-	-	50,000	00	-	-	-
note, . .	15,000	00	-	-	15,000	00	-	-	-
note, . .	60,000	00	-	-	60,000	00	-	-	-
note, . .	20,000	00	-	-	20,000	00	-	-	-
note, . .	1,000	00	-	-	1,000	00	-	-	-
Income for 1899, . .	35,047	35	-	-	-	-	-	35,047	35
Premium on loan, . .	15,265	40	-	-	-	-	-	15,265	40
For									
Gloucester notes, . .	-	-	\$1,500	00	1,500	00	-	-	-
Huntington note, . .	-	-	10,000	00	10,000	00	-	-	-
Holbrook note, . .	-	-	135,000	00	135,000	00	-	-	-
Lawrence note, . .	-	-	11,100	00	11,100	00	-	-	-
Leicester notes, . .	-	-	4,000	00	4,000	00	-	-	-
Maine, State of, note, . .	-	-	10,000	00	10,000	00	-	-	-
North Reading note, . .	-	-	50,000	00	50,000	00	-	-	-
Norwood notes, . .	-	-	10,000	00	10,000	00	-	-	-
	-	-	100,000	00	100,000	00	-	-	-
	-	-	1,500	00	1,500	00	-	-	-
	-	-	7,950	00	7,950	00	-	-	-

Quincy note, . . . . .	.	.	.	.	25,000 00	-	-	-	-
Salem notes, . . . . .	.	.	.	.	60,000 00	-	-	-	-
Stoneham bonds, . . . . .	.	.	.	.	3,000 00	-	-	-	-
Southbridge note, . . . . .	.	.	.	.	10,000 00	-	-	-	-
Worcester County note, . . . . .	.	.	.	.	20,000 00	-	-	-	-
Willimantic, Conn., bonds, . . . . .	.	.	.	.	75,000 00	-	-	-	-
Income, . . . . .	.	.	.	.	920 35	-	-	920 35	-
Interest on bank deposits, . . . . .	.	.	.	.	121 22	-	-	121 22	-
Balances on hand Dec. 31, 1899, . . . . .	.	.	.	.	19,205 40	-	664,600 00	683,805 40	-
						\$554,996 97	\$817,600 00	\$684,846 97	\$684,846 97

TREASURER in account with ARMORY LOAN SINKING FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUNDS.	Cr.
Balances on hand Dec. 31, 1898, . .	\$155,680 05	-	-	\$213,250 00	-	-	-	\$368,930 05	05
Receipts in 1899:—									
From									
D. note,	6,147 47	-	-	-	-	700 00	-	6,147 47	47
Needham note, . .	700 00	-	-	-	-	1,000 00	-	-	-
Wilmington note, . .	1,000 00	-	-	-	-	1,500 00	-	-	-
Whately note, . .	1,500 00	-	-	-	-	100,000 00	-	-	-
Boston, . .	100,000 00	-	-	-	-	1,500 00	-	-	-
Fitchburg, . .	1,500 00	-	-	-	-	8,000 00	-	-	-
Fall River, . .	8,000 00	-	-	-	-	1,300 00	-	-	-
Lowell, . .	1,300 00	-	-	-	-	-	-	-	-
Lawrence, . .	12,623 15	-	-	-	-	-	-	12,623 15	15
Lynn, . .	1,178 10	-	-	-	-	-	-	1,178 10	10
Springfield, . .	8,208 61	-	-	-	-	-	-	8,208 61	61
Worcester, . .	1,764 29	-	-	-	-	-	-	1,764 29	29
Income for 1899, . .	1,925 16	-	-	-	-	-	-	1,925 16	16
	2,126 18	-	-	-	-	-	-	2,126 18	18
	2,308 70	-	-	-	-	-	-	2,308 70	70
	2,095 06	-	-	-	-	-	-	2,095 06	06
	12,264 40	-	-	-	-	-	-	12,264 40	40
Amounts carried forward, . .	\$315,816 17	-	-	\$213,250 00	\$114,000 00	-	-	\$414,566 17	17

TREASURER in account with ARMORY LOAN SINKING FUND—Concluded.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	Securities.	Cr.	Dr.	Total Fund.	Cr.
<i>Amounts brought forward.</i>		\$815,316 17	-	\$213,250 00	\$114,000 00		-	\$414,566 17	
For									
Lynn note.		-	\$5,000 00	5,000 00			-		-
Milton bonds.		-	5,000 00	5,000 00			-		-
Stoneham bonds.		-	100,000 00	100,000 00			-		-
Stoneham note.		-	15,000 00	15,000 00			-		-
Swampscutt note.		-	100,000 00	100,000 00			-		-
Webster notes.		-	20,000 00	20,000 00			-		-
Westborough notes.		-	12,500 00	12,500 00			-		-
Boston.		-	5,000 00	5,000 00			-		-
Fall River.		-	3,000 00	3,000 00			-		-
Lawrence.		-	12,000 00	12,000 00			-		-
Lynn.		-	3,100 00	3,100 00			-		-
Springfield.		-	1,976 87	-			\$1,976 87		
Balances on hand Dec. 31, 1899.		-	13 33	-			13 33		
		-	165 20	-			165 20		
		-	3,888 85	-			3,888 85		
		-	103 22	-			103 22		
		-	28,568 70	-			408,418 70		
		\$815,316 17	\$315,316 17	\$498,850 00	\$498,850 00		\$414,566 17	\$414,566 17	

TREASURER'S REPORT.

[Jan.

TREASURER in account with BOSTON, HARTFORD & ERIE RAILROAD LOAN SINKING FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Dec. 31, 1898, . . .	\$312,024 91	-	-	\$3,307,771 65	-	-	-	\$3,619,796 56	-
Receipts in 1899:—									
From Avon note, . . .	1,000 00	-	-	-	\$1,000 00	-	-	-	-
Avon bond, . . .	500 00	-	-	-	500 00	-	-	-	-
Abington note, . . .	5,000 00	-	-	-	5,000 00	-	-	-	-
Abington bonds, . . .	8,000 00	-	-	-	8,000 00	-	-	-	-
Amherst bonds, . . .	50,000 00	-	-	-	50,000 00	-	-	-	-
Athol note, . . .	1,200 00	-	-	-	1,200 00	-	-	-	-
Ashland bonds, . . .	1,000 00	-	-	-	1,000 00	-	-	-	-
. . .	346,650 00	-	-	-	346,650 00	-	-	-	-
. . .	1,500 00	-	-	-	1,500 00	-	-	-	-
. . .	18,600 00	-	-	-	18,600 00	-	-	-	-
note, . . .	40,000 00	-	-	-	40,000 00	-	-	-	-
bonds, . . .	2,000 00	-	-	-	2,000 00	-	-	-	-
. . .	4,000 00	-	-	-	4,000 00	-	-	-	-
Blandford note, . . .	1,000 00	-	-	-	1,000 00	-	-	-	-
Canton notes, . . .	28,000 00	-	-	-	28,000 00	-	-	-	-
Canton bond, . . .	1,000 00	-	-	-	1,000 00	-	-	-	-
. . .	8,000 00	-	-	-	8,000 00	-	-	-	-
. . .	2,500 00	-	-	-	2,500 00	-	-	-	-
. . .	3,000 00	-	-	-	3,000 00	-	-	-	-
. . .	5,000 00	-	-	-	5,000 00	-	-	-	-
. . .	75,000 00	-	-	-	75,000 00	-	-	-	-
. . .	2,500 00	-	-	-	2,500 00	-	-	-	-
Everett notes, . . .	6,000 00	-	-	-	6,000 00	-	-	-	-

Foxborough W. S. D. bonds,	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 00	-	5,000 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TREASURER in account with BOSTON, HARTFORD & ERIE RAILROAD LOAN SINKING FUND—Continued.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
<i>Amounts brought forward,</i>	\$1,395,974 91		-	\$3,307,771 M	\$1,083,950 00			\$3,619,796 56	
From Marblehead bonds,	1,000 00		-	-	1,000 00		-	-	-
Massachusetts State bonds,	200,000 00		-	-	200,000 00		-	-	-
Melrose bonds,	20,000 00		-	-	20,000 00		-	-	-
Medway notes,	1,400 00		-	-	1,400 00		-	-	-
Mashpee notes,	1,000 00		-	-	1,000 00		-	-	-
Millis notes,	1,000 00		-	-	1,000 00		-	-	-
Northampton notes,	12,500 00		-	-	12,500 00		-	-	-
New Braintree notes,	3,000 00		-	-	3,000 00		-	-	-
New Britain (Conn.) note,	500 00		-	-	500 00		-	-	-
New	37,000 00		-	-	37,000 00		-	-	-
North	25,000 00		-	-	25,000 00		-	-	-
North Adams notes,	22,500 00		-	-	22,500 00		-	-	-
Norton notes,	3,000 00		-	-	3,000 00		-	-	-
New London (Conn.) bonds,	9,000 00		-	-	9,000 00		-	-	-
	4,500 00		-	-	4,500 00		-	-	-
bonds,	5,000 00		-	-	5,000 00		-	-	-
	30,000 00		-	-	30,000 00		-	-	-
do.	30,000 00		-	-	30,000 00		-	-	-
do.	20,500 00		-	-	20,500 00		-	-	-
do.	3,000 00		-	-	3,000 00		-	-	-
do.	57,000 00		-	-	57,000 00		-	-	-
do.	10,000 00		-	-	10,000 00		-	-	-
do.	27,780 00		-	-	27,780 00		-	-	-
do.	4,200 00		-	-	4,200 00		-	-	-

Rutland notes,	16,000 00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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South Hadley note,	-	10,000 00	-	-	-
Saugus note,	-	25,000 00	-	-	-
West Newbury note,	-	2,000 00	-	-	-
Boston, Hartford & Erie Railroad loan, sterling bonds \$1,000,000	-	587,873 20	-	-	-
Income	-	6,940 04	-	\$6,940 04	-
Balances on	-	1,915,636 90	-	8,811,524 80	-
	\$2,808,669 14	\$2,808,669 14	\$4,193,864 85	\$3,818,564 34	\$3,818,564 34

SCHEDULE OF SECURITIES IN BOSTON, HARTFORD & ERIE RAILROAD LOAN SINKING FUND.

Boston, Hartford & Erie Railroad loan sterling bonds, £389,600,	\$1,895,988 40
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TREASURER in account with FITCHBURG RAILROAD SECURITIES LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balances on hand Dec. 31, 1898,	-	-	-	\$5,000,000 00	-	-	-	\$5,000,000 00	00
No transactions in 1899.	-	-	-	-	\$5,000,000 00	\$5,000,000 00	\$5,000,000 00	-	-
Balances on hand Dec. 31, 1899,	-	-	-	\$5,000,000 00	\$5,000,000 00	\$5,000,000 00	\$5,000,000 00	\$5,000,000 00	00

SCHEDULE OF SECURITIES IN FITCHBURG RAILROAD SECURITIES LOAN SINKING FUND.

Fitchburg Railroad bonds,	\$5,000,000 00
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TREASURER in account with FITCHBURG RAILROAD COMMON STOCK.

TRANSACTIONS.	Dr.	Cash.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898:— Fifty thousand (50,000) shares, nomi- nal value,		-	-		-	-		-	\$5,000,000 00

FITCHBURG RAILROAD COMPANY COMMON STOCK.*

Fifty thousand (50,000) shares, nominal value,	\$5,000,000 00
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* This stock is an asset of the Fitchburg Railroad securities loan sinking fund, but it is carried at no value.

TREASURER in account with HARBOR IMPROVEMENT LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Dec. 31, 1898, . . .	\$54,181 81	-	-	-	-	\$54,181 81
Receipts in 1899:—						
From N . . .	3,000 00	-	-	\$3,000 00	-	-
W . . .	4,000 00	-	-	4,000 00	-	-
I . . .	5,567 43	-	-	-	-	5,567 43
Payments in 1899:—						
For Longmeadow note, . . .	-	\$4,000 00	\$4,000 00	-	-	-
Needham, . . .	-	3,000 00	3,000 00	-	-	-
Rutland, . . .	-	3,000 00	3,000 00	-	-	-
Swampscott, . . .	-	15,000 00	15,000 00	-	-	-
Watertown, . . .	-	36,000 00	36,000 00	-	-	-
Wilmington, . . .	-	4,000 00	4,000 00	-	-	-
Income of sinking fund, . . .	-	66 67	-	-	\$66 67	-
Balances on hand Dec. 31, 1899, . . .	-	1,682 07	-	58,000 00	59,682 07	-
	\$66,748 74	\$66,748 74	\$65,000 00	\$65,000 00	\$59,748 74	\$59,748 74

SCHEDULE OF SECURITIES IN HARBOR IMPROVEMENT LOAN SINKING FUND.

Longmeadow note,	\$4,000 00	<i>Amount brought forward,</i>	\$22,000 00
Rutland note,	3,000 00		
Swampscott note,	15,000 00	Watertown bond,	36,000 00
<i>Amount carried forward,</i>	\$22,000 00	Total,	\$58,000 00

TREASURER in account with MASSACHUSETTS WAR LOAN SINKING FUND.

TRANSACTIONS.	DR.	CASH.	CR.	SECURITIES.		DR.	TOTAL FUND.	CR.
				DR.	CR.			
Balances on hand Dec. 31, 1898,	\$15,923 58	-	-	-	-	-	\$15,923 58	
Receipts in 1899:—								
From income for 1899,	3,115 81	-	-	-	-	-	8,115 81	
Premium on loan,	2,165 85	-	-	-	-	-	2,165 85	
Legislative grant,	3,500 00	-	-	-	-	-	3,500 00	
Payments in 1899:—								
For Leicester notes,	-	\$6,000 00	\$6,000 00	\$6,000 00	-	-	-	-
South Hadley notes,	-	12,000 00	12,000 00	12,000 00	-	-	-	-
Income of sinking fund,	-	276 49	276 49	-	-	\$276 49	-	-
Premium on loan,	-	35 00	35 00	-	-	35 00	-	-
Balances on hand Dec. 31, 1899,	-	6,393 25	6,393 25	-	\$18,000 00	24,393 25	-	-
	\$24,704 74	\$24,704 74	\$24,704 74	\$18,000 00	\$18,000 00	\$24,704 74	\$24,704 74	

SCHEDULE OF SECURITIES IN MASSACHUSETTS WAR LOAN SINKING FUND.

Leicester note,	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	\$6,000 00
South Hadley note,	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	12,000 00
Total, . . . . .	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	\$18,000 00

TREASURER in account with MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

TRANSACTIONS.	Dr.		Cr.		Dr.		Cr.		Dr.		Cr.		Total Fund.	
	Dr.		Cr.		Dr.		Cr.		Dr.		Cr.			
Balances on hand Dec. 31, 1898, . .	\$26,568 64				\$177,200 00									\$203,768 64
Receipts in 1899:—														
From Concord bond,	1,000 00						\$1,000 00							
Income for 1899,	8,599 10													8,599 10
For:—														
For			\$20,000 00		20,000 00									
For			8,500 00		8,500 00									
For			3,000 00		3,000 00									
For			3,000 00		3,000 00									
For			1,667 74		1,667 74									
Balances on hand Dec. 31, 1899, . .							210,700 00		\$212,367 74					
	\$36,167 74		\$36,167 74		\$211,700 00		\$211,700 00		\$212,367 74					\$212,367 74

SCHEDULE OF SECURITIES IN MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

Barnstable note,	\$3,000 00	<i>Amount brought forward,</i>	\$141,200 00
Boston & Albany Railroad Company,	70,000 00		
Concord bond,	2,700 00	New Britain (Conn.) bond,	50,000 00
Duxbury note,	20,000 00	New London (Conn.) bond,	3,000 00
Easthampton note,	25,500 00	Quincy bond,	3,500 00
Foxborough Water Supply District bond,	5,000 00	Randolph note,	3,000 00
Leominster note,	15,000 00	Revere note,	2,000 00
		Swampscott note,	3,000 00
<i>Amount carried forward,</i>	\$141,200 00	Total,	\$210,700 00

TREASURER in account with METROPOLITAN PARKS LOAN SINKING FUND.

SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
1 61	-	-	\$256,196 13	
-	\$500 00	-	-	-
-	5,000 00	-	-	-
-	2,000 00	-	-	-
-	3,000 00	-	-	-
-	5,000 00	-	-	-
-	10,000 00	-	-	-
-	9,000 00	-	-	-
-	1,000 00	-	-	-

is loan fund, .	5,000 00	-	5,000 00	-	73,979 55
ka loan fund, .	73,979 55	-	-	-	-
.	19,161 08	-	-	-	19,161 08
.	14,795 05	-	-	-	14,795 05
.	45,714 10	-	-	-	45,714 10
Enfield note, .	-	5,000 00	-	-	-
7. S. D. note, .	-	30,000 00	-	-	-
notes,	-	2,000 00	-	-	-
.	-	10,000 00	-	-	-
.	-	8,000 00	-	-	-
.	-	500 00	-	-	-
.	-	5,000 00	-	-	-
.	-	20,000 00	-	-	-
.	-	3,000 00	-	-	-
.	-	8,500 00	-	-	-
.	-	1,000 00	-	-	-
.	-	10,000 00	-	-	-
.	-	8,500 00	-	-	-
.	-	25,000 00	-	-	-
.	-	2,800 00	-	-	-
.	-	20,000 00	-	-	-
.	-	10,000 00	-	-	-
Swampscott note, .	-	-	-	92,815 11	-
Winthrop note, .	-	-	-	1,000 00	-
Wellesley note, .	-	-	-	14,945 64	-
and from	-	-	-	393,015 16	-
fund,	-	-	-	-	-
income of sinking fund, .	-	-	303,114 61	-	-
Balances on hand Dec 31, 1899, .	\$267,961 30	\$343,614 61	\$343,614 61	\$411,775 91	\$411,775 91

SCHEDULE OF SECURITIES IN METROPOLITAN PARKS LOAN SINKING FUND.

Avon bond,	•	•	•	•	•	\$18,000 00	
Bourne bond,	•	•	•	•	•	15,000 00	
Braintree note,	•	•	•	•	•	36,000 00	
Brockton bond,	•	•	•	•	•	9,000 00	
Conway bond,	•	•	•	•	•	15,000 00	
Danvers bond,	•	•	•	•	•	10,000 00	
Fall River bond,	•	•	•	•	•	1,000 00	
Foxborough Water Supply District note,	•	•	•	•	•	500 00	
Framingham note,	•	•	•	•	•	8,114 61	
Millis note,	•	•	•	•	•	10,000 00	
Newburyport note,	•	•	•	•	•	20,000 00	
North Adams note,	•	•	•	•	•	27,000 00	
Quincy bond,	•	•	•	•	•	11,000 00	
<i>Amount carried forward,</i>	•	•	•	•	•	\$170,614 61	
<i>Amount brought forward,</i>	•	•	•	•	•		
Randolph note,	•	•	•	•	•		\$170,614 61
Ravara note,	•	•	•	•	•		8,500 00
	•	•	•	•	•		5,000 00
	•	•	•	•	•		2,000 00
	•	•	•	•	•		25,000 00
	•	•	•	•	•		3,500 00
	•	•	•	•	•		10,000 00
ote,	•	•	•	•	•		2,800 00
e,	•	•	•	•	•		5,000 00
	•	•	•	•	•		5,000 00
Winchendon bond,	•	•	•	•	•		15,000 00
Winthrop note,	•	•	•	•	•		41,700 00
Wrentham bond,	•	•	•	•	•		9,000 00
<i>Total,</i>	•	•	•	•	•		\$308,114 61

TREASURER in account with METROPOLITAN SEWERAGE LOAN SINKING FUND.

TRANSACTIONS.	Dr.	Cred.
Balances on hand Dec. 31, 1898, .	\$102,299 65	
Receipts in 1899 : —		
From Brookline notes, .	11,800 00	
Everett note, .	6,000 00	
East Longmeadow note, .	8,000 00	
TOTAL FUND.	-	\$277,667 65

Enfield note,	.	.	.	1,000 00	-	-	-	1,083 03	-	-	-	-
Grafton note,	.	.	.	2,500 00	-	-	-	513 94	-	-	-	-
Holbrook note,	.	.	.	10,000 00	-	-	-	2,174 92	-	-	-	-
Newburyport notes,	.	.	.	20,000 00	-	-	-	12,550 55	-	-	-	-
Watertown bonds,	.	.	.	36,000 00	-	-	-	10,864 22	-	-	-	-
Wilmington note,	.	.	.	5,000 00	-	-	-	2,916 63	-	-	-	-
Metropolitan sewerage bond,	.	.	.	5,000 00	-	-	-	1,679 75	-	-	-	-
Arlington,	.	.	.	1,083 03	-	-	-	1,586 81	-	-	-	-
Belmont,	.	.	.	513 94	-	-	-	2,727 04	-	-	-	-
Brookline,	.	.	.	2,174 92	-	-	-	415 24	-	-	-	-
Boston,	.	.	.	12,550 55	-	-	-	3,241 81	-	-	-	-
Cambridge,	.	.	.	10,864 22	-	-	-	2,092 03	-	-	-	-
Chelsea,	.	.	.	2,916 63	-	-	-	2,945 83	-	-	-	-
Dedham,	.	.	.	1,679 75	-	-	-	1,274 66	-	-	-	-
Everett,	.	.	.	1,586 81	-	-	-	2,492 35	-	-	-	-
Hyde Park,	.	.	.	2,727 04	-	-	-	505 23	-	-	-	-
Lexington,	.	.	.	415 24	-	-	-	5,669 20	-	-	-	-
Malden,	.	.	.	3,241 81	-	-	-	110 33	-	-	-	-
Medford,	.	.	.	2,092 03	-	-	-	600 32	-	-	-	-
Milton,	.	.	.	2,945 83	-	-	-	871 07	-	-	-	-
Melrose,	.	.	.	1,274 66	-	-	-	1,247 06	-	-	-	-
Newton,	.	.	.	2,492 35	-	-	-	590 86	-	-	-	-
Stoneham,	.	.	.	505 23	-	-	-		-	-	-	-
Somerville,	.	.	.	5,669 20	-	-	-		-	-	-	-
Wakefield,	.	.	.	110 33	-	-	-		-	-	-	-
Watertown,	.	.	.	600 32	-	-	-		-	-	-	-
Winchester,	.	.	.	871 07	-	-	-		-	-	-	-
Woburn,	.	.	.	1,247 06	-	-	-		-	-	-	-
Winthrop,	.	.	.	590 86	-	-	-		-	-	-	-
Amounts carried forward,	.	.	.	\$260,252 53	-	-	-		\$175,368 00	\$100,300 00	\$335,320 53	

TREASURER in account with METROPOLITAN SEWERAGE LOAN SINKING FUND — Concluded.

Watertown bonds,	-	36,000 00	36,000 00	-	-
Waltham note	-	8,000 00	8,000 00	-	-
loan,	-	5,000 00	5,000 00	-	-
Income of sinking fund,	-	128 68	-	-	\$128 68
Balances on hand Dec. 31, 1899,	-	8,253 85	-	-	8,253 85
	-	25,136 59	-	336,280 00	336,416 59
	\$289,731 12	\$289,731 12	\$436,580 00	\$436,580 00	\$864,799 12

SCHEDULE OF SECURITIES IN METROPOLITAN SEWERAGE LOAN SINKING FUND.

Avon note, . . . . .	. . . . .	\$1,200 00	<i>Amount brought forward,</i> . . . . .	. . . . .	\$170,268 00
Brookline note, . . . . .	. . . . .	47,200 00			
Concord bond, . . . . .	. . . . .	25,000 00	Norwood note, . . . . .	. . . . .	6,000 00
Concord note, . . . . .	. . . . .	19,500 00	Peabody note, . . . . .	. . . . .	25,000 00
Danbury (Conn.) bond, . . . . .	. . . . .	5,000 00	Rehoboth note, . . . . .	. . . . .	5,000 00
Foxborough Water Supply District bond, . . . . .	. . . . .	5,000 00	Revere note, . . . . .	. . . . .	69,512 00
Framingham note, . . . . .	. . . . .	17,368 00	Somersetworth (N. H.) bond, . . . . .	. . . . .	20,000 00
Holbrook note, . . . . .	. . . . .	5,000 00	Swampscott note, . . . . .	. . . . .	5,000 00
Huntington Fire District bond, . . . . .	. . . . .	25,000 00			8,000 00
Natick note, . . . . .	. . . . .	10,000 00			10,000 00
New Britain (Conn.) bond, . . . . .	. . . . .	9,000 00	Weymouth note, . . . . .	. . . . .	17,500 00
North Reading note, . . . . .	. . . . .	1,000 00			
<i>Amount carried forward,</i> . . . . .	. . . . .	\$170,268 00	Total, . . . . .	. . . . .	\$836,280 00

TREASURER in account with METROPOLITAN SEWERAGE LOAN SINKING FUND, NEPONSET RIVER VALLEY.

TREASURER'S REPORT.

[Jan.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Dec. 31, 1898, . .	\$10,789 21	-	-	-	-	\$10,789 21
Receipts in 1899:—						
From income for 1899,	128 34	-	-	-	-	128 34
Payments in 1899:—						
For metropolitan sewerage loan sink- ing fund,	-	\$10,917 55	-	-	\$10,917 55	-
	\$10,917 55	\$10,917 55	-	-	\$10,917 55	\$10,917 55

TREASURER in account with METROPOLITAN WATER LOAN SINKING FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Dec. 31, 1898, . .	\$90,540 95	-	\$1,325,838 34	-	-	\$1,416,374 29
Receipts in 1899:—						
From Acushnet note,	1,000 00	-	-	\$1,000 00	-	-
Bangor (Me.) bonds,	30,000 00	-	-	30,000 00	-	-
Bradford bonds,	3,000 00	-	-	3,000 00	-	-
Belfast (Me.) bonds,	45,000 00	-	-	45,000 00	-	-

Chelmsford note.	1,200 00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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TREASURER in account with METROPOLITAN WATER LOAN SINKING FUND—Continued.

Wellesley bonds,	13,000 00	13,000 00	-	-	-
Wellesley note,	80,000 00	80,000 00	-	-	-
Waltham bonds,	4,000 00	4,000 00	-	-	-
bonds,	8,000 00	8,000 00	-	-	-
3.) bonds,	20,000 00	20,000 00	-	-	-
bonds,	1,904 08	1,904 08	-	-	-
issuing loan,	25,878 65	25,878 65	-	-	-
Income of fund,	36,706 36	36,706 36	-	-	-
Income of sinking fund,	595,000 00	595,000 00	-	-	-
Interest on loan for 1899,	9,578 50	9,578 50	-	-	-
Balances on hand Dec. 31, 1899,			1,339,754 47		
	\$1,571,505 38	\$1,571,505 38	\$2,328,271 13	\$2,328,271 13	\$2,008,822 06
					\$2,008,822 06

SCHEDULE OF SECURITIES IN METROPOLITAN WATER LOAN SINKING FUND.

Abington bond,	\$2,000 00	Amount brought forward,	\$259,400 00
Acushnet note,	4,000 00		
Arlington bond,	7,000 00		1,000 00
Athol note,	9,550 00		9,500 00
Barre (Vt.) bond,	40,000 00		21,250 00
Bradford bonds,	97,000 00		15,000 00
Brockton bond,	16,000 00		5,000 00
Brookline bond,	1,250 00		5,000 00
Burlington (Vt.) bond,	20,000 00		2,000 00
Central Falls (R. I.) bond,	53,000 00		7,000 00
Chelmsford note,	9,600 00		6,000 00
Amount carried forward,	\$259,400 00	Amount carried forward,	\$331,150 00

SCHEDULE OF SECURITIES IN METROPOLITAN WATER LOAN SINKING FUND—Concluded.

<i>Amount brought forward,</i>		<i>Amount brought forward,</i>	
Fall River bond,	\$331,150 00	Randolph bond,	\$976,952 66
Foxborough bond,	72,000 00	Randolph note,	2,000 00
Foxborough note,	14,600 00	Reading bond,	4,600 00
Foxborough Water Supply District bond,	2,600 00	Reading note,	20,000 00
Framingham note,	3,000 00	Revere note,	10,000 00
Gloucester bond,	30,310 00	Rochester bond,	28,000 00
Great Barrington Fire District bond,	37,500 00	Rockland note,	2,000 00
Great Barrington Fire District note, .	2,000 00	Saugus note,	3,600 00
Holbrook bond,	5,000 00	Seltnate note,	5,000 00
Hudson bond,	1,000 00	Seekonk note,	2,500 00
Hudson note,	33,000 00	Sheffield note,	3,000 00
Hull bond,	28,000 00	Somersetworth (N. H.) bond,	1,500 00
Hull note,	12,000 00	South Abington bond,	17,000 00
Lewiston (Me.) bond,	5,900 00	Stoneham bond,	2,000 00
Lewiston (Me.) note,	2,000 00	Sturbridge note,	20,000 00
Lowell note,	25,000 00	Taunton bond,	8,000 00
Lynn bond,	35,000 00	Taunton note,	29,000 00
Malden bond,	20,000 00	Tolland note,	1,700 00
Mansfield note,	2,650 00	Upton bond,	4,000 00
Marblehead bond,	7,900 00	Walpole bond,	18,000 00
Marlborough bond,	13,600 00	Walpole note,	9,000 00
Miller's Falls Water Supply District note,	2,000 00	Waltham bond,	12,500 00
Natick bond,	5,000 00	West Springfield bond,	4,000 00
Natick note,	10,000 00	West Springfield note,	20,000 00
Needham bond,	17,000 00	Westfield bond,	1,000 00
New Britain (Conn.) bond,	27,000 00		13,000 00
North Adams note,	14,000 00		8,000 00
North Attleborough bond,	190,716 68		8,000 00
	2,000 00		32,000 00

North Brookfield note,	5,000 00	Weymouth note,	15,000 00
Orange bond,	1,000 00	Winchendon bond,	10,000 00
Provincetown bond,	8,000 00	Winchester bond,	3,000 00
Quincy bond,	11,325 98	Winthrop note,	45,501 81
<i>Amount carried forward,</i>	\$976,952 66	Total,	\$1,339,754 47

TREASURER in account with PRISON AND HOSPITAL LOAN SINKING FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Dec. 31, 1898, . .	\$14,722 06		-		\$7,350 00	-		-	\$22,072 06
Receipts in 1899:—									
From Medway note,	735 00		-		-	\$735 00		-	-
Income for 1899,	1,085 42		-		-	-		-	1,085 42
Legislative grant,	7,518 92		-		-	-		-	7,518 92
Premium on Hospital for Epi- leptics Loan,	536 22		-		-	-		-	536 22
Worcester Insane Hospital land,	500 00		-		-	-		-	500 00
Payments in 1899:—									
For interest on bank deposits, . .	-		\$42 95		-	-	\$42 95	-	-
Income sinking fund,	-		1,654 85		-	-	1,654 85	-	-
Leominster note,	-		15,000 00		15,000 00	-	-	-	-
Balances on hand Dec. 31, 1899, . .	-		8,399 82		-	21,615 00	30,014 82	-	-
	\$25,097 62		\$25,097 62		\$22,350 00	\$22,350 00	\$31,712 62		\$31,712 62

SCHEDULE OF SECURITIES IN PRISON AND HOSPITAL LOAN SINKING FUND.

[illegible]

TREASURER in account with STATE HIGHWAY LOAN SINKING FUND.

TRANSACTIONS.	Dr.	CASH.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Dec. 31, 1898, . .		\$81,874 49	-	\$168,550 00	-	-	\$250,424 49	
Receipts in 1899:—								
From Dover (N. H.) notes, . .		13,000 00	-	-	\$13,000 00	-	-	-
Hopkinton note, . .		10,000 00	-	-	10,000 00	-	-	-
. .		8,000 00	-	-	8,000 00	-	-	-
. .		1,000 00	-	-	1,000 00	-	-	-
. .		10,000 00	-	-	10,000 00	-	-	-
Westfield bonds, . .		50,000 00	-	-	50,000 00	-	-	-
Winchendon bond, . .		1,000 00	-	-	1,000 00	-	-	-
Income for 1899, . .		12,402 90	-	-	-	-	-	12,402 90
Premium on loan, . .		2,528 43	-	-	-	-	-	2,528 43

For									
	.	.	.	\$14,000 00	14,000 00	-	-	-	-
	.	.	.	14,000 00	14,000 00	-	-	-	-
	.	.	.	18,000 00	18,000 00	-	-	-	-
	.	.	.	1,750 00	1,750 00	-	-	-	-
	.	.	.	1,000 00	1,000 00	-	-	-	-
	.	.	.	4,596 00	4,596 00	-	-	-	-
	.	.	.	71,000 00	71,000 00	-	-	-	-
	.	.	.	50,000 00	50,000 00	-	-	-	-
	.	.	.	4,798 20	-	-	-	\$4,798 20	-
	.	.	.	35 00	-	-	-	35 00	-
	.	.	.	5,621 62	-	-	264,896 00	260,517 62	-
Balances on hand Dec. 31, 1899, .	-	-	-	\$184,800 82	\$184,800 82	\$342,896 00	\$342,896 00	\$265,350 82	\$265,350 82

SCHEDULE OF SECURITIES IN STATE HIGHWAY LOAN SINKING FUND.

Belmont bond.	.	.	.	\$14,000 00	Amount brought forward, .	.	.	\$119,060 00
bond,	.	.	.	80,000 00				
.	.	.	.	10,000 00	Needham note, .	.	.	1,750 00
.	.	.	.	14,000 00	Revere note, .	.	.	4,596 00
.	.	.	.	5,060 00	Stoneham bond, .	.	.	7,000 00
.	.	.	.	18,000 00	Watertown bond,	.	.	71,000 00
.	.	.	.	13,000 00	Westborough note,	.	.	5,500 00
ly District note,	.	.	.	15,000 00	Winchendon bond,	.	.	46,000 00
Amount carried forward, .	.	.	.	\$119,060 00	Total, .	.	.	\$254,896 00

TREASURER in account with STATE HOUSE LOANS SINKING FUND.

TRANSACTIONS.

Balances on hand Dec. 31, 1

Receipts in 1899:—

From Adams note, .
 Brockton bonds, .
 Beverly note, .
 Chester note, .
 Canton note, .
 Central Falls (R. I.)
 Douglas bond, .
 Dover (N. H.) note,
 Essex county note,
 Fall River note, .
 Grafton note, .
 Gloucester note, .
 Holbrook note, .
 Holyoke note, .
 Keene (N. H.) bond,
 Lowell note

Needham note, .
 Norton note, .
 Norwood note, .
 North Brookfield not

TREASURER in account with STATE HOUSE LOANS SINKING FUND—Concluded.

TRANSACTIONS.	Dr.	Cash.	Dr.	SECURITIES.	Dr.	TOTAL FUND.	Cr.
<i>Amounts brought forward,</i>	\$1,338,109 41	\$651,554 73	\$8,081,254 78	\$594,100 00		\$8,173,709 41	
For Marlborough notes,	-	50,000 00	50,000 00	-		-	-
Merrimac notes,	-	5,000 00	5,000 00	-		-	-
North Adams notes,	-	65,000 38	65,083 38	-		-	-
Newton notes	-	150,000 00	150,000 00	-		-	-
<i>note,</i>	-	4,000 00	4,000 00	-		-	-
	-	8,000 00	8,000 00	-		-	-
Norton note,	-	8,000 00	8,000 00	-		-	-
Quincy bonds,	-	16,100 00	16,100 00	-		-	-
Quincy notes,	-	150,000 00	150,000 00	-		-	-
Revere notes,	-	34,380 00	34,380 00	-		-	-
Rowley notes,	-	8,000 00	8,000 00	-		-	-
Southbridge bonds,	-	12,800 00	12,800 00	-		-	-
	-	15,000 00	15,000 00	-		-	-
	-	2,500 00	2,500 00	-		-	-
	-	20,000 00	20,000 00	-		-	-
	-	5,000 00	5,000 00	-		-	-
	-	8,000 00	8,000 00	-		-	-
	-	5,000 00	5,000 00	-		-	-
	-	5,000 00	5,000 00	-		-	-
	-	13,050 00	13,050 00	-		-	-
<i>note,</i>	-	1,000 00	1,000 00	-		-	-
	-	1,160 35		-	\$1,160 35		-
1899,	-	114,431 00		-	8,172,549 06		-
Balance	\$1,338,109 41	\$1,338,109 41	\$8,652,218 06	\$8,652,218 06	\$8,173,709 41	\$8,173,709 41	

TRUST FUNDS.

TREASURER in account with HARBOR COMPENSATION FUND.

DR. **TREASURER in account with INCOME OF HARBOR COMPENSATION FUND.** CR.

TREASURER in account with LAND REGISTRATION FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1899 :—						
From registers,	\$2,606 72	-	-	-	-	\$2,606 72
Income for 1899,	21 20	-	-	-	-	21 20
Payments in 1899 :—						
No transactions.	-	\$2,627 92	-	-	\$2,627 92	-
Balance on hand Dec. 31, 1899, . .	\$2,627 92	\$2,627 92	-	-	\$2,627 92	\$2,627 92

TREASURER in account with METROPOLITAN PARKS TRUST FUNDS.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Receipts in 1899 :— From A. Hemenway,	\$10,000 00	-	-	-	-	\$10,000 00
Agnes W. Van Brunt, executrix,	5,000 00	-	-	-	-	5,000 00
Payments in 1899 :— No transactions.						
Balance on hand Dec. 31, 1899, . . .	-	\$15,000 00	-	-	\$15,000 00	-
	\$15,000 00	\$15,000 00	-	-	\$15,000 00	\$15,000 00

TREASURER in account with MASSACHUSETTS SCHOOL FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balances on hand Dec. 31, 1898, . . .	\$260,056 64	-	\$3,910,491 50	-	-	\$4,170,548 14
Receipts in 1899 :— From Brookfield note,	1,700 00	-	-	\$1,700 00	-	-
BillERICA note,	1,000 00	-	-	1,000 00	-	-
Braintree note,	3,100 00	-	-	3,100 00	-	-
Amounts carried forward,	\$265,856 64	-	\$3,910,491 50	\$5,800 00	-	\$4,170,548 14

TREASURER in account with MASSACHUSETTS SCHOOL FUND — Concluded.

TRA

Amounts due

From Cohasset n
 Duxbury n
 Danvers b
 Easthampt
 Fall River
 Framingha
 Holbrook 1
 Holyoke b
 Hanover n
 Maynard n
 Medford n
 Provinceto
 Quincy no
 Quincy bo
 Revere no
 Rehoboth 1
 Rowley no
 Saugus no

Payments in 14
 For Abington bo
 Amherst bo

Everett bond,	53,000 00	Sharon note,	6,000 00
Everett note,	6,000 00	Somerset note,	15,000 00
Fall River bond,	89,000 00	Somerville bond,	22,000 00
Fitchburg Railroad bonds,	275,000 00	South Hadley note,	9,600 00
Fitchburg bond,	18,000 00	South Hadley Fire District note,	44,500 00
Fitchburg note,	50,000 00	Stoughton bond,	51,000 00
Foxborough Water Supply District bond,	2,500 00	te,	1,000 00
Framingham note,	15,000 00	ote,	18,500 00
Gloucester bond,	6,625 00	Turner's Falls Fire District bond,	3,000 00
Great Barrington Fire District bond,	22,000 00	Uxbridge bond,	10,000 00
Hanover note,	2,500 00	Waltham bond,	27,000 00
Haverhill bond,	8,000 00	Waltham note,	2,000 00
Holbrook bond,	22,000 00	Warren note,	25,000 00
Holbrook note,	22,000 00	Watertown bond,	3,600 00
Hull bond,	4,000 00	Watertown note,	5,000 00
Hull note,	84,091 50	Waterville (Me.) bond,	10,000 00
Huntington note,	6,500 00	Webster bond,	20,000 00
Leicester Water Supply District bond,	25,000 00	Weathornuch note,	23,000 00
Leominster bond,	20,000 00	ote,	2,800 00
Leominster note,	27,400 00	bond,	5,500 00
Lewiston (Me.) bond,	1,000 00	te,	8,500 00
Lewiston (Me.) note,	85,000 00	ote,	800 00
Lynn bond,	233,000 00	te,	13,600 00
Malden bond,	25,000 00	te,	29,000 00
Mansfield bond,	8,500 00	te,	5,000 00
Marlborough bond,	1,000 00	te,	17,000 00
Maynard bond,	16,000 00	te,	9,500 00
Maynard note,	17,000 00	te,	7,000 00
Medway note,	1,400 00	te,	7,000 00
<i>Amount carried forward,</i>	\$3,261,116 50	<i>Total,</i>	\$4,162,536 50

TREASURER in account with MASSACHUSETTS TEACHERS' ASSOCIATION FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1899:— From income Massachusetts school fund,	\$598 75	-	-	-	-	\$598 75
Payments in 1899:— For expenses in 1899,	-	\$598 75	-	-	\$598 75	-
	\$598 75	\$598 75	-	-	\$598 75	\$598 75

TREASURER in account with SECRETARY OF BOARD OF EDUCATION FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1899:— From income Massachusetts school fund,	\$4,500 00	-	-	-	-	\$4,500 00
Payments in 1899:— For salary in 1899,	-	\$4,500 00	-	-	\$4,500 00	-
	\$4,500 00	\$4,500 00	-	-	\$4,500 00	\$4,500 00

TREASURER in account with SUPPORT OF NORMAL SCHOOL FUNDS.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1899:—						
From income Massachusetts school fund,	\$96,409 28	-	-	-	-	\$96,409 28
Support of practice and model schools fund,	7,375 27	-	-	-	-	7,375 27
Support of normal schools, revenue,	135,898 08	-	-	-	-	135,898 08
Payments in 1899:—						
For expenses in 1899,	-	\$239,682 63	-	-	\$239,682 63	-
	\$239,682 63	\$239,682 63	-	-	\$239,682 63	\$239,682 63

TREASURER in account with SUPPORT OF PRACTICE AND MODEL SCHOOLS FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1899,	\$10,911 98	-	-	-	-	\$10,911 98
Payments in 1899:—						
For expenses,	-	\$3,586 71	-	-	\$3,586 71	-
Support of normal schools fund, .	-	7,375 27	-	-	7,375 27	-
	\$10,911 98	\$10,911 98	-	-	\$10,911 98	\$10,911 98

TREASURER in account with TEACHERS' INSTITUTES FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1899:—						
From income Massachusetts school fund,	\$2,398 27	-	-	-	-	\$2,398 27
Payments in 1899:—						
For expenses in 1899,	-	\$2,398 27	-	-	\$2,398 27	-
	\$2,398 27	\$2,398 27	-	-	\$2,398 27	\$2,398 27

TREASURER in account with MASSACHUSETTS VOLUNTEERS' FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balances on hand Dec. 31, 1898, . . .	\$19,854 81		-		\$27,000 00	-		-	\$46,854 81
Receipts in 1899:—									
From Boston bonds, . . .	26,000 00		-		-	\$26,000 00		-	-
Income for 1899, . . .	1,186 28		-		-	-		-	1,186 28
For bonds, . . .	-		\$25,000 00		25,000 00	-		-	-
Widow of Charles P. Wheeler, . . .	-		15,000 00		15,000 00	-		-	-
Income of fund, . . .	-		325 00		-	-		\$325 00	-
Balances on hand Dec. 31, 1899, . . .	-		326 00		-	-		325 00	-
	-		5,889 05		-	-		5,889 05	-
	-		502 04		-	41,000 00		41,502 04	-
	\$47,041 00		\$47,041 00		\$27,000 00	\$67,000 00		\$48,041 09	\$48,041 09

SCHEDULE OF SECURITIES IN MASSACHUSETTS VOLUNTEERS' FUND.

Boston bond, . . .	\$1,000 00	Amount brought forward, . . .	. . .	\$26,000 00
Danbury (Conn.) bond, . . .	25,000 00	Reverse note, . . .	. . .	15,000 00
Amount carried forward, . . .	\$26,000 00	Total, . . .	. . .	\$41,000 00

TREASURER in account with TECHNICAL EDUCATION FUND, COMMONWEALTH'S GRANT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Dec. 31, 1898, . . .	\$21,075 85	-	\$120,500 00	-	-	\$141,575 85
Receipts in 1899:—						
From Boston bonds, . . .	2,000 00	-	-	\$2,000 00	-	-
Danvers note, . . .	20,000 00	-	-	20,000 00	-	-
Payments in 1899:—						
For Danvers note, . . .	-	\$20,000 00	20,000 00	-	-	-
North Adams note, . . .	-	5,500 00	5,500 00	-	-	-
Reading note, . . .	-	2,500 00	2,500 00	-	-	-
Southbridge bonds, . . .	-	10,000 00	10,000 00	-	-	-
Watertown bonds, . . .	-	8,000 00	8,000 00	-	-	-
Income, . . .	-	1,548 10	-	-	\$1,548 10	-
Balances on hand Dec. 31, 1899, . . .	-	527 25	-	189,500 00	140,027 25	-
	\$43,075 85	\$48,075 85	\$161,500 00	\$161,500 00	\$141,575 85	\$141,575 85

SCHEDULE OF SECURITIES IN TECHNICAL EDUCATION FUND, COMMONWEALTH'S GRANT.

Chester Fire District note,	\$500 00	<i>Amount brought forward,</i>	\$114,000 00
Concord note,	46,000 00		
Holbrook bond,	16,000 00		2,500 00
Mansfield bond,	13,000 00		5,000 00
Natick bond,	20,000 00		10,000 00
North Adams note,	5,500 00		3,000 00
Reading bond,	15,000 00		5,000 00
<i>Amount carried forward,</i>	\$114,000 00	<i>Total,</i>	\$139,500 00

DR. TREASURER in account with INCOME OF TECHNICAL EDUCATION FUND, COMMONWEALTH'S GRANT. CR.

To balance Dec. 31, 1898,	\$1,805 24	By Massachusetts Agricultural College,	\$4,185 12
Income for 1899,	5,303 08	Massachusetts Institute of Technology,	2,067 56
Fund for over-investment,	1,548 10	Premiums on investments,	1,878 17
		Balance on hand Dec. 31, 1899,	575 57
			\$8,656 42

Treasurer in account with Technical Education Fund, United States Grant.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898, . . .		-	-		\$219,000 00	-		-	\$219,000 00
No transactions in 1899.									
Balance on hand Dec. 31, 1899, . . .		-	-		-	\$219,000 00		\$219,000 00	-
		-	-		\$219,000 00	\$219,000 00		\$219,000 00	\$219,000 00

SCHEDULE OF SECURITIES IN TECHNICAL EDUCATION FUND, UNITED STATES GRANT.

Boston & Albany Railroad bond,	\$219,000 00
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Dr. Treasurer in account with Income of Technical Education Fund, United States Grant. Cr.

To income for 1899,	\$10,950 00	By Massachusetts Agricultural College, . . .	\$7,300 00
	\$10,950 00	Massachusetts Institute of Technology, . . .	3,650 00
			\$10,950 00

MISCELLANEOUS FUNDS.

TREASURER in account with ABOLITION OF GRADE CROSSINGS LOAN FUND.

 TRAP

Balance on hand

Fr

 setts not
 Middlesex
 Abolition
 loan box
 Assessmen
 Ayer,
 Auburn,
 Beverly,
 Bourne,
 Brockton
 Boston,
 Dedham
 East Lot
 Harwich
 Hyde Pa
 Leominster
 Lowell,
 Milbury
 Natick,
 Newton,
 Norwood
 Northan

Sutton,	591 45	-	-	-	-	591 45
Uxbridge,	989 43	-	-	-	-	989 43
Wareham,	688 64	-	-	-	-	688 64
West Stockbridge,	256 44	-	-	-	-	256 44
Westborough,	1,387 84	-	-	-	-	1,387 84
Payments in 1899:—						
For Brockton notes,						
Commonwealth of Massachusetts						
note,	500,000 00	500,000 00	-	-	-	-
Middlesex County note,	500,000 00	500,000 00	-	-	-	-
Reading bonds,	100,000 00	100,000 00	-	-	-	-
Somerville note,	1,000 00	1,000 00	-	-	-	-
Westfield bonds,	100,000 00	100,000 00	-	-	-	-
Worcester County note,	50,000 00	50,000 00	-	-	-	-
Boston & Albany Railroad Com-	20,000 00	20,000 00	-	-	-	-
pany,	59,778 27	59,778 27	-	-	-	-
Boston & Maine Railroad,	6,768 89	6,768 89	-	-	-	-
	6,796 42	6,796 42	-	-	-	-
	16,561 45	16,561 45	-	-	-	-
Geo. F. Richardson,	292,978 35	292,978 35	-	-	-	-
Sandford, McCusker & Wheeler,	124,821 40	124,821 40	-	-	-	-
Dexter E. Tilley,	39 20	39 20	-	-	-	-
Marshall Wilcox,	377 82	377 82	-	-	-	-
Geo. F. Wiggin,	5 25	5 25	-	-	-	-
	40 33	40 33	-	-	-	-
	39 20	39 20	-	-	-	-
Amounts carried forward,	\$3,877,581 87	\$1,329,196 08	\$921,000 00	\$600,000 00	\$508,196 08	\$8,277,581 87

TREASURER in account with ABOLITION OF GRADE CROSSINGS LOAN FUND — Concluded.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
<i>Amounts brought forward,</i> . . .	\$3,877,581 87	\$1,329,196 08	\$821,000 00	\$600,000 00	\$508,196 08	\$8,277,581 87
For Belchertown, . . .	-	59 00	-	-	59 00	-
Boston, . . .	-	327,915 96	-	-	327,915 96	-
Leominster, . . .	-	1,493 89	-	-	1,493 89	-
Millbury, . . .	-	1,808 19	-	-	1,808 19	-
Northampton, . . .	-	13,820 81	-	-	13,820 81	-
Natick, . . .	-	11,782 78	-	-	11,782 78	-
Richmond, . . .	-	259 37	-	-	259 37	-
Templeton, . . .	-	3,997 53	-	-	3,997 53	-
Westborough, . . .	-	2,203 09	-	-	2,203 09	-
Westfield, . . .	-	21,808 74	-	-	21,808 74	-
Balances on hand Dec. 31, 1899, . .	-	2,163,236 43	-	221,000 00	2,384,236 43	-
	\$3,877,581 87	\$3,877,581 87	\$821,000 00	\$821,000 00	\$3,277,581 87	\$8,277,581 87

DR. TREASURER in account with PREMIUM ON ABOLITION OF GRADE CROSSINGS LOAN. CR.

To premium received on abolition of grade crossings loan,	\$15,662 50	By advertising, expenses, etc.,	\$897 10
		Abolition of grade crossings loan sinking fund,.	15,265 40
	\$15,662 50		\$15,662 50

SCHEDULE OF SECURITIES IN ABOLITION OF GRADE CROSSINGS LOAN FUND.

Brockton notes,	\$50,000 00	Amount brought forward,	\$151,000 00
Reading bond,	1,000 00	Westfield bonds,	50,000 00
Somerville note,	100,000 00	Worcester County note,	20,000 00
Amount carried forward,	\$151,000 00	Total,	\$221,000 00

TREASURER in account with ARMORY LOAN FUND.

TRANSACTIONS.	DE.	CASH.	CR.	DE.	SECURITIES.	CR.	DE.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898,	\$6,147 47	-	-	-	-	-	-	\$6,147 47	
No receipts in 1899.									
Payments in 1899: —									
For armory loan sinking fund,	-	\$6,147 47	-	\$6,147 47	-	-			
	\$6,147 47	\$6,147 47	\$6,147 47	\$6,147 47	-	-		\$6,147 47	

TREASURER in account with BAR EXAMINATIONS FEES FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .		\$95 00	-	-	-	\$95 00
Receipts in 1899:—						
From clerks of courts,		2,785 00	-	-	-	2,785 00
Payments in 1899:—						
For examiners,		\$2,710 00	-	-	\$2,710 00	-
Balance on hand Dec. 31, 1899, . . .		120 00	-	-	120 00	-
	\$2,830 00	\$2,830 00	-	-	\$2,830 00	\$2,830 00

TREASURER in account with BARING BROS. & Co., LIMITED.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	\$59,102 58	-	-	-	-	\$59,102 58
Receipts in 1899:—						
From interest on deposits,		29 01	-	-	-	29 01
Kidder, Peabody & Co., £374,- 768 11s.,	1,823,811 14	-	-	-	-	1,823,811 14

Payments in 1899:—					
For sterling interest,	-	\$3,651,465 08	-	\$3,651,465 08	-
Foreign postage,	-	1 09	-	1 09	-
Balance due Dec. 31, 1899,	1,768,523 49	-	-	-	1,768,523 49
	\$3,651,466 17	\$3,651,466 17	-	\$3,651,466 17	\$3,651,466 17

TREASURER in account with BOARD OF REGISTRATION IN DENTISTRY FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898,	\$1,260 70	-	-	-	-	\$1,260 70
Receipts in 1899:—						
From G. E. Mitchell, secretary,	2,595 00	-	-	-	-	2,595 00
Payments in 1899:—						
For compensation, expenses, etc.,	-	\$2,586 02	-	-	\$2,586 02	-
Balance on hand Dec. 31, 1899,	-	1,269 68	-	-	1,269 68	-
	\$3,855 70	\$3,855 70	-	-	\$3,855 70	\$3,855 70

TREASURER in account with BOARD OF REGISTRATION IN MEDICINE FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898, . . .	\$4,004 40	-	-	-	-	\$4,004 40.
Receipts in 1899:— From E. B. Harvey, secretary, . . .	6,910 00	-	-	-	-	6,910 00
Payments in 1899:— For compensation, expenses, etc., . . .	-	\$6,274 44	-	-	\$6,274 44	-
Balance on hand Dec. 31, 1899, . . .	-	4,689 96	-	-	4,689 96	-
	\$10,914 40	\$10,914 40	-	-	\$10,914 40	\$10,914 40

TREASURER in account with BOARD OF REGISTRATION IN PHARMACY FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898, . . .	\$245 11	-	-	-	-	\$245 11
Receipts in 1899:— From John Larrabee, secretary, . . .	693 00	-	-	-	-	693 00
Amos K. Tilden, secretary, . . .	688 00	-	-	-	-	688 00
Payments in 1899:— For compensation, expenses, etc., . . .	-	\$1,316 96	-	-	\$1,316 96	-
Balance on hand Dec. 31, 1899, . . .	-	309 15	-	-	309 15	-
	\$1,626 11	\$1,626 11	-	-	\$1,626 11	\$1,626 11

TREASURER in account with COMMONWEALTH'S FLATS IMPROVEMENT FUND.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balances on hand Dec. 31, 1898, . .	\$77,484 22	-	\$82,200 00	-	-	\$109,684 22
Receipts in 1899 :—						
From Gloucester note,	400 00	-	-	\$400 00	-	-
Littleton note,	1,000 00	-	-	1,000 00	-	-
North Adams note,	30,000 00	-	-	30,000 00	-	-
Newbury note,	1,000 00	-	-	1,000 00	-	-
Rockland note,	2,000 00	-	-	2,000 00	-	-
Rutland note,	500 00	-	-	500 00	-	-
West Newbury note,	800 00	-	-	800 00	-	-
Income for 1899,	12,868 23	-	-	-	-	12,868 23
Boston Real Estate Trust ac- count, trustees,	263,876 40	-	-	-	-	263,876 40
P. H. Butler,	1,575 00	-	-	-	-	1,575 00
L. G. Burnham, :	1,900 00	-	-	-	-	1,900 00
James R. Carter et al.,	174,592 50	-	-	-	-	174,592 50
Geo. C. Cochrane,	907 00	-	-	-	-	907 00
Woodbury Emery, chairman, . .	10 00	-	-	-	-	10 00
P. Galvin,	120 00	-	-	-	-	120 00
Gilbert & Barker Manufactur- ing Company, :	120 00	-	-	-	-	120 00
Thomas F. Kelly,	50 00	-	-	-	-	50 00
Amounts carried forward, . . .	\$568,703 35	-	\$82,200 00	\$35,700 00	-	\$565,203 35

TREASURER in account with COMMONWEALTH'S FLATS IMPROVEMENT FUND — Concluded.

	\$568,888 36	\$568,888 36	\$495,469 88	\$495,469 88	\$565,388 36	\$565,388 36
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TREASURER in account with HARBOR IMPROVEMENT LOAN FUND.

TRANSACTIONS.	DR.		CR.		SECURITIES.		DR.		CR.		TOTAL FUND.		DR.		CR.	
Balance on hand Dec. 31, 1898, . . .							\$385,157 88			-		\$385,157 88				
Receipts in 1899:—																
From Essex County note, . . .							50,000 00			-	\$50,000 00					
Payments in 1899:—																
For Essex County note, . . .							-	\$50,000 00			-					
Weston notes, . . .							-	40,000 00			-					
Expenses, . . .							-	140,421 99			-		\$140,421 99			
Balances on hand Dec. 31, 1899, . . .							-	204,735 89			40,000 00		244,735 89			
							\$435,157 88			\$90,000 00		\$385,157 88				

SCHEDULE OF SECURITIES IN HARBOR IMPROVEMENT LOAN FUND.

Weston note,	\$40,000 00
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TREASURER in account with IMPROVING SOUTH BAY IN CITY OF BOSTON FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898, . . .	\$35,893 48	-	-	-	-	\$35,893 48
No receipts in 1899.						
Payments in 1899:—						
For Chas. E. Moss, . . .	-	\$3 12	-	-	\$3 12	-
Balance on hand Dec. 31, 1899, : . .	-	35,890 86	-	-	35,890 86	-
	\$35,893 48	\$35,893 48	-	-	\$35,893 48	\$35,893 48

TREASURER in account with MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES LOAN FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898, . . .	\$849 63	-	-	-	-	\$849 63
No receipts in 1899.						
Payments in 1899:—						
For Walter J. Marcley, treasurer, . . .	-	\$740 28	-	-	\$740 28	-
Balance on hand Dec. 31, 1899, : . .	-	109 35	-	-	109 35	-
	\$849 63	\$849 63	-	-	\$849 63	\$849 63

TREASURER in account with MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898,		\$5,284 09	-		-	-		-	\$5,284 09
Receipts in 1899:— From Massachusetts Hospital for Epileptics bonds,		85,000 00	-		-	-		-	85,000 00
Payments in 1899:— For Charles B. Fiske, treasurer,		-	\$4,786 48		-	-	\$4,786 48		-
Massachusetts Hospital for Epileptics buildings,		-	397 44		-	-	397 44		-
Balance on hand Dec. 31, 1899,		-	85,100 17		-	-	85,100 17		-
	\$90,284 09		\$90,284 09		-	-	\$90,284 09		\$90,284 09

DR.	TREASURER in account with PREMIUM ON MASSACHUSETTS HOSPITAL FOR EPILEPTICS LOAN.	CR.
To premium on Massachusetts Hospital for Epileptics loan,	\$544 00	\$7 78
		586 22
	\$544 00	\$544 00

TREASURER in account with MASSACHUSETTS WAR LOAN FUND.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898, . .		\$513,454 68	-		-			-	\$513,454 68
Receipts in 1899 :—									
From Massachusetts war loan bonds, .		185,000 00	-		-			-	185,000 00
Samuel Dalton,		15 00	-		-			-	15 00
Shoe and Leather Bank,		81 64	-		-			-	81 64
Payments in 1899 :—									
Expenses, pay of soldiers, etc., . . .		-	\$689,855 49		-		\$689,855 49	-	-
Balance on hand Dec. 31, 1899, . . .		-	9,195 83		-		9,195 83	-	-
		\$648,551 32	\$648,551 32		-		\$648,551 32	\$648,551 32	

DR.	TREASURER in account with PREMIUM ON MASSACHUSETTS WAR LOAN.		CR.
To premium on Massachusetts war loan, . .	\$2,210 00	By advertising, expenses, etc.,	\$44 15
		Massachusetts war loan sinking fund, .	2,165 85
	\$2,210 00		\$2,210 00

TREASURER in account with MEDFIELD INSANE ASYLUM LOAN FUND.

TRANSACTIONS.	DE.	CASH.	CR.	DE.	SECURITIES.	CR.	DE.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898, . . .		\$8,328 39	-		-	-		-	\$8,328 39
No receipts in 1899.									
Payments in 1899:—									
For expenses, . . .		-	\$1,309 94		-	-	\$1,309 94		-
Balance on hand Dec. 31, 1899, : . .		-	2,018 45		-	-	2,018 45		-
		\$8,328 39	\$8,328 39		-	-	\$8,328 39		\$8,328 39

TREASURER in account with METROPOLITAN PARKS LOAN FUND.

TRANSACTIONS.	DE.	CASH.	CR.	DE.	SECURITIES.	CR.	DE.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898, . . .		\$1,291,261 47	-		-	-		-	\$1,291,261 47
Receipts in 1899:—									
From Brookline note, . . .		25,000 00	-		-	\$25,000 00		-	-
Commonwealth of Massachu-									
setts note, . . .		500,000 00	-		-	500,000 00		-	-
Somerville note, . . .		100,000 00	-		-	100,000 00		-	-

TREASURER in account with METROPOLITAN PARKS LOAN FUND, SERIES TWO — Concluded.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Amounts brought forward, . .	\$1,354,406 23	\$828,535 43	\$328,585 43	\$1,000 00	-	\$1,353,406 23
For Williamstown note, . .	-	28,000 00	28,000 00	-	-	-
Winthrop note, . .	-	8,986 00	8,986 00	-	-	-
Worcester County note, . .	-	25,000 00	25,000 00	-	-	-
Expenses, . .	-	645,752 26	-	-	\$645,752 26	-
Balances on hand Dec. 31, 1899, . .	-	318,132 54	-	389,521 43	707,653 97	-
	\$1,354,406 23	\$1,354,406 23	\$390,521 43	\$390,521 43	\$1,353,406 23	\$1,353,406 23

Dr. TREASURER in account with PREMIUM ON METROPOLITAN PARKS LOAN, SERIES TWO. Cr.

To balance on hand Dec. 31, 1898, . . .	\$28,558 55	By interest, metropolitan parks loan, series	\$82,344 64
Premium on metropolitan parks loan, series		two,	
two,	3,786 09		
	\$32,344 64		\$32,344 64

TREASURER in account with METROPOLITAN SEWERAGE LOAN FUND.

TRANSACTIONS.	Dr.	Cred.	Dr.	Cred.	Dr.	Cred.
Balance on hand Dec. 31, 1898, . . .	\$172,861 83	-	-	-	-	\$172,861 83
Receipts in 1899:—						
From . . . loan . . .	1,000,000 00	-	-	-	-	1,000,000 00
" loan . . . valley, . . .	4,712 90	-	-	-	-	4,712 90
" average, . . .	423 72	-	-	-	-	423 72
Payments in 1899:—						
For metropolitan sewerage loan fund, . . .	-	\$1,000,000 00	\$1,000,000 00	-	-	-
high level, . . .	-	104,441 27	104,441 27	-	-	-
Expenses, . . .	-	73,557 18	73,557 18	-	-	-
Balance on hand Dec. 31, 1899, . . .	\$1,177,998 45	\$1,177,998 45	\$1,177,998 45	-	\$1,177,998 45	\$1,177,998 45

TREASURER in account with PREMIUM ON METROPOLITAN SEWERAGE LOAN.		CR.
Dr.		
To balance on hand Dec. 31, 1898, . . .		\$40,944 67
Premium on metropolitan sewerage loan, .		
		\$40,944 67

TREASURER in account with METROPOLITAN SEWERAGE LOAN FUND, NEPONSET RIVER VALLEY.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898, . . .	\$81,227 82	-	-	-	-	\$81,227 82
Receipts in 1899 :—						
From metropolitan sewerage loan, Neponset River Valley bonds, .	25,000 00	-	-	-	-	25,000 00
Neponset River Valley system, maintenance, . . .	16,598 00	-	-	-	-	16,598 00
Payments in 1899 :—						
For expenses, . . .	-	\$58,160 55	-	-	\$58,160 55	-
Balance on hand Dec. 31, 1899, . . .	-	19,664 77	-	-	19,664 77	-
	\$72,825 32	\$72,825 32	-	-	\$72,825 32	\$72,825 32

Dr. TREASURER in account with PREMIUM ON METROPOLITAN SEWERAGE LOAN, NEPONSET RIVER VALLEY. Cr.			
To premium on metropolitan sewerage loan, Neponset River Valley,	\$4,642 50	By interest on metropolitan sewerage loan, Neponset River Valley,	\$4,642 50

TREASURER in account with METROPOLITAN SEWERAGE LOAN FUND, HIGH LEVEL.

TRANSACTIONS.	Dr.		Cr.		Dr.		Cr.		Dr.		Cr.	
	CASH.		SECURITIES.		TOTAL FUND.		TOTAL FUND.		TOTAL FUND.		TOTAL FUND.	
Receipts in 1899 :— From metropolitan sewerage loan bonds,	\$1,000,000 00	-	-	-	-	\$1,000,000 00	-	-	-	-	-	-
Payments in 1899 :— For expenses,	-	\$50,234 47	-	-	\$50,234 47	-	-	-	-	-	-	-
Balance on hand Dec. 31, 1899,	-	949,765 53	-	-	949,765 53	-	-	-	-	-	-	-
	\$1,000,000 00	\$1,000,000 00	-	-	\$1,000,000 00	\$1,000,000 00	-	-	\$1,000,000 00	\$1,000,000 00	-	-

TREASURER in account with METROPOLITAN WATER LOAN FUND.

Newbury notes,	4,000 00	-	4,000 00	-	-	-
Quincy bonds,	8,400 00	-	8,400 00	-	-	-
Revere note,	1,000 00	-	1,000 00	-	-	-
Rutland notes,	24,000 00	-	24,000 00	-	-	-
	10,000 00	-	10,000 00	-	-	-
	2,500 00	-	2,500 00	-	-	-
	22,000 00	-	22,000 00	-	-	-
	5,000 00	-	5,000 00	-	-	-
	18,000 00	-	18,000 00	-	-	-
	5,000 00	-	5,000 00	-	-	-
	12,000 00	-	12,000 00	-	-	-
	20,000 00	-	20,000 00	-	-	-
	1,000 00	-	1,000 00	-	-	-
	4,500 00	-	4,500 00	-	-	-
	28,000 00	-	28,000 00	-	-	-
	3,000 00	-	3,000 00	-	-	-
Worcester notes,	1,450,000 00	-	1,450,000 00	-	-	-
Ware bonds,	22,021 51	-	-	-	-	22,021 51
Ware note,	15,000 00	-	-	-	-	15,000 00
Watertown bonds,	4,839 70	-	-	-	-	4,839 70
West Newbury notes,	240 68	-	-	-	-	240 68
Commonwealth of Massachusetts notes	645 84	-	-	-	-	645 84
auditor,	3,000,000 00	-	-	-	-	3,000,000 00
Revere Water Company,	-	-	-	-	-	-
Framingham Water Company,	-	-	-	-	-	-
Swampscott,	-	-	-	-	-	-
Metropolitan water loan bonds,	-	-	-	-	-	-
Payments in 1899:—						
For Attleborough bonds,	\$10,000 00	16,000 00	-	-	-	-
Attleborough notes,	31,900 00	31,900 00	-	-	-	-
Belfast (Me.) bonds,	90,000 00	90,000 00	-	-	-	-
Amounts carried forward,	\$5,418,348 41	\$181,900 00	\$2,122,425 00	\$1,025,602 00	\$2,122,425 00	\$4,184,625 41

TREASURER in account with METROPOLITAN WATER LOAN FUND—Concluded.

TRANSACTIONS.

Amounts brought forward

For Barre (Vt.) bonds, .
 Colrain notes, .
 Everett notes, .
 Foxborough note, .
 Gloucester bonds, .
 Gloucester notes, .
 Grafton notes, .
 Hull notes, .
 Hull bonds, .

Mansfield bonds, .
 Marlborough bonds, .
 Melrose bonds, .
 Methuen bonds, .
 Medford bonds, .
 Newburyport notes, .
 North Adams note, .
 Natick bonds, .
 New Britain (Conn.)
 Old Town (Me.) bond

Wellesley notes,	-	35,000 00	35,000 00	-	-	-
West Springfield bond,.	-	3,000 00	3,000 00	-	-	-
Watertown bonds,.	-	46,000 00	46,000 00	-	-	-
Weymouth note,	-	20,000 00	20,000 00	-	-	-
Westbrook (Me.) bonds,	-	18,000 00	18,000 00	-	-	-
Commonwealth of Massachusetts notes,	-	1,450,000 00	1,450,000 00	-	-	-
Commissioners' expenses, etc.,	-	2,412,866 65	-	-	\$2,412,866 65	-
Balances on hand Dec. 31, 1899,	-	451,706 76	-	1,320,052 00	1,771,758 76	-
	\$5,413,348 41	\$5,413,348 41	\$3,442,477 00	\$3,442,477 00	\$4,184,625 41	\$4,184,625 41

DR.	TREASURER in account with PREMIUM ON METROPOLITAN WATER LOAN.			CR.
To premium on metropolitan water loan,.	\$19,200 00	By metropolitan water loan sinking fund,		\$19,200 00

SCHEDULE OF SECURITIES IN METROPOLITAN WATER LOAN FUND.				
Attleborough bond,	\$10,000 00	Amount brought forward,.		\$156,000 00
Attleborough Fire District bond,	9,000 00	Brockton bond,.		36,000 00
Barre (Vt.) bond,	92,000 00	Colrain note,		10,000 00
Belfast (Me.) bond,	45,000 00	Amount carried forward,		\$202,000 00
Amount carried forward,	\$156,000 00			

TREASURER in account with STATE HIGHWAY LOAN FUND.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898, . .	\$308,499 40		-	-		-		\$308,499 40	
By	400,000 00		-	-		-		400,000 00	
.	11,046 29		-	-		-		11,046 29	
.	9,856 12		-	-		-		9,856 12	
.	9,324 45		-	-		-		9,324 45	
.	3,082 89		-	-		-		3,082 89	
.	9,111 04		-	-		-		9,111 04	
.	11,286 49		-	-		-		11,286 49	
Street			-	-		-			
.	64 81		-	-		-		64 81	
.	10,855 32		-	-		-		10,855 32	
.	7,218 24		-	-		-		7,218 24	
Overhill			-	-		-			
.	289 52		-	-		-		289 52	
.	16,403 80		-	-		-		16,403 80	
.	8,695 45		-	-		-		8,695 45	
.	1,821 69		-	-		-		1,821 69	
.	5,257 05		-	-		-		5,257 05	
.	17,890 76		-	-		-		17,890 76	
.	68 78		-	-		-		68 78	
Amounts carried forward, . .	\$830,157 10		-	-		-		\$830,157 10	

TREASURER in account with STATE HIGHWAY LOAN FUND — Concluded.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Amounts brought forward, . . .	\$830,157 10	-	-	-	-	\$830,157 10
From Worcester County, . . .	28,232 49	-	-	-	-	28,232 49
Worcester Suburban Street Rail- way Company, . . .	2,067 04	-	-	-	-	2,067 04
Payments in 1899 : —						
Commissioners' expenses, etc., . . .	-	\$436,990 71	-	-	\$436,990 71	-
Balance on hand Dec. 31, 1899, . . .	-	423,465 92	-	-	423,465 92	-
	\$860,456 63	\$860,456 63	-	-	\$860,456 63	\$860,456 63

TREASURER in account with PREMIUM ON STATE HIGHWAY LOAN.		Cr.
Dr.		
To premium on State highway loan, . . .	\$2,560 00	\$71 57
Metropolitan State highway loan sinking fund,	85 00	2,523 43
	\$2,595 00	\$2,595 00

TREASURER in account with STATE HOUSE CONSTRUCTION LOAN FUND.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898, . . .	\$44,639 56	-	-	-	-	\$44,639 56
By loan . . .	2,439 13	-	-	-	-	2,439 13
do loan . . .	100 00	-	-	-	-	100 00
fund, Memorial Hall, . . .						
Payments in 1899 :—						
For expenses, . . .	-	\$17,732 45	-	-	\$17,732 45	-
Balance on hand Dec. 31, 1899, . . .	-	29,446 24	-	-	29,446 24	-
	\$47,178 69	\$47,178 69	-	-	\$47,178 69	\$67,178 69

TREASURER in account with STATE HOUSE CONSTRUCTION LOAN FUND, MEMORIAL HALL.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	\$141,568 52	-	-	-	-	\$141,568 52
No receipts in 1899.						
Payments in 1899:—						
For State House construction loan fund,	-	\$100 00	-	-	\$100 00	-
Expenses, . . .	-	105,112 70	-	-	105,112 70	-
Balance on hand Dec. 31, 1899, . . .	-	86,355 82	-	-	86,355 82	-
	\$141,568 52	\$141,568 52	-	-	\$141,568 52	\$141,568 52

TREASURER in account with STATE HOUSE CONSTRUCTION LOAN FUND, BULFINCH FRONT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898, . . .	\$51,549 47		-			-		-	\$51,549 47
No receipts in 1899.									
P									
For loan fund,			\$2,489 18			-		\$2,489 18	-
Expenses, . . .			7,467 07			-		7,467 07	-
Balance on hand Dec. 31, 1899, . . .			41,643 27			-		41,643 27	-
	\$51,549 47		\$51,549 47			-		\$51,549 47	\$51,549 47

TREASURER in account with STATE HOUSE CONSTRUCTION LOAN FUND, 1901.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898, . . .	\$42,245 17		-			-		-	\$42,245 17
No receipts in 1899.									
Payments in 1899:—									
For expenses, . . .			\$6,420 48			-		\$6,420 48	-
Balance on hand Dec. 31, 1899, . . .			35,824 69			-		35,824 69	-
	\$42,245 17		\$42,245 17			-		\$42,245 17	\$42,245 17

TRUST DEPOSITS.

TREASURER in account with AMERICAN LEGION OF HONOR TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	-	-	\$480,000 00	-	-	\$480,000 00
Receipts in 1899 :—						
From company for investment, . . .						
Brockton, . . .	\$35,025 88	-	-	\$44,000 00	-	35,025 88
Cleveland, O., . . .	44,000 00	-	-	5,000 00	-	-
Dover, N. H., . . .	5,000 00	-	-	5,000 00	-	-
Haverhill, . . .	10,000 00	-	-	10,000 00	-	-
Newton, . . .	50,000 00	-	-	50,000 00	-	-
Certificate of deposit of Win-						
throp National Bank, . . .	35,025 88	-	-	35,025 88	-	-
Payments in 1899 :—						
For certificate of deposit of Winthrop						
National Bank, . . .	-	\$35,025 88	35,025 88	-	\$149,025 88	-
To association, . . .	-	149,025 88	-	-	816,000 00	-
Balance on hand Dec. 31, 1899, . . .	-	-	-	816,000 00	-	-
	\$184,051 76	\$184,051 76	\$465,025 88	\$465,025 88	\$465,025 88	\$465,025 88

DR. TREASURER in account with INCOME OF AMERICAN LEGION OF HONOR TRUST DEPOSIT.			CR.
To balance on hand Dec. 31, 1898,	.	\$700 00	
Income for 1899, . . . . .	.	17,125 00	\$17,825 00
		\$17,825 00	\$17,825 00
By Adam Warnock, secretary,			

SCHEDULE OF SECURITIES IN AMERICAN LEGION OF HONOR TRUST DEPOSIT.

Boston bonds, . . . . .	.	.	.	.	.	\$100,000 00	Amount brought forward, . . . . .	.	\$202,000 00
Cambridge bonds, . . . . .	.	.	.	.	.	25,000 00	Massachusetts bonds (abolition of grade cross-	.	20,000 00
Concord (N. H.) bonds, . . . . .	.	.	.	.	.	4,000 00	ings, . . . . .	.	5,000 00
Detroit bonds, . . . . .	.	.	.	.	.	5,000 00	Is, . . . . .	.	5,000 00
Enfield bonds, . . . . .	.	.	.	.	.	10,000 00	bonds, . . . . .	.	10,000 00
Gloucester bonds, . . . . .	.	.	.	.	.	2,000 00	bonds, . . . . .	.	5,000 00
Holyoke bonds, . . . . .	.	.	.	.	.	6,000 00	bonds, . . . . .	.	4,000 00
Keene (N. H.) bonds, . . . . .	.	.	.	.	.	5,000 00	ands, . . . . .	.	15,000 00
Leominster bonds, . . . . .	.	.	.	.	.	10,000 00	. . . . .	.	20,000 00
Lowell bonds, . . . . .	.	.	.	.	.	20,000 00	. . . . .	.	10,000 00
Lynn bonds, . . . . .	.	.	.	.	.	10,000 00	. . . . .	.	20,000 00
Marlborough bonds, . . . . .	.	.	.	.	.	5,000 00	Total, . . . . .	.	\$316,000 00
Amount carried forward, . . . . .	.	.	.	.	.	\$202,000 00			

TREASURER in account with ATLAS ASSURANCE COMPANY OF LONDON, ENG., TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898, . .	-	-	\$200,000 00	-	-	\$200,000 00
Receipts in 1899:—						
From company for investment, . .	\$20,000 00	-	-	-	-	20,000 00
Fitchburg Railroad Company bonds,	20,000 00	-	-	\$20,000 00	-	-
Payments in 1899:—						
To company,	-	\$20,000 00	-	-	\$20,000 00	-
Massachusetts State highway bond,	-	20,000 00	20,000 00	-	-	-
Balance on hand Dec. 31, 1899:—						
Boston bonds,	-	-	-	180,000 00	-	-
Massachusetts State highway bonds, .	-	-	-	20,000 00	\$200,000 00	-
	\$40,000 00	\$40,000 00	\$220,000 00	\$220,000 00	\$220,000 00	\$220,000 00

TREASURER in account with INCOME OF ATLAS ASSURANCE COMPANY OF LONDON, ENG.,

Dr.	TRUST DEPOSIT.	Cr.
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To income for 1899,	\$8,050 00	By agency, Bank of British North America, .	\$8,050 00
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TREASURER in account with ATLANTIC MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	-	-	\$9,800 00	-	-	\$9,800 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899:—						
United States bonds, . . .	-	-	-	\$1,000 00	-	-
Certificates of deposit, . . .	-	-	-	8,800 00	\$9,800 00	-
	-	-	\$9,800 00	\$9,800 00	\$9,800 00	\$9,800 00

TREASURER in account with INCOME OF ATLANTIC MUTUAL LIFE INSURANCE COMPANY

DR.	TRUST DEPOSIT.		CR.
To balance on hand Dec. 31, 1898, . . .	\$851 70	By balance on hand Dec. 31, 1899, . . .	\$829 70
Income for 1899, . . .	478 00		
	\$829 70		\$829 70

TREASURER in account with BOSTON ELEVATED RAILWAY COMPANY TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	-	-	\$500,000 00	-	-	\$500,000 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899:—						
Armory bonds, . . .	-	-	-	\$40,000 00	-	-
Massachusetts war loan bonds, . . .	-	-	-	200,000 00	-	-
Metropolitan sewerage, Neponset River valley, bonds, . . .	-	-	-	185,000 00	-	-
State House construction bonds, . . .	-	-	-	125,000 00	\$500,000 00	-
	-	-	\$500,000 00	\$500,000 00	\$500,000 00	\$500,000 00

DR. TREASURER in account with INCOME OF BOSTON ELEVATED RAILWAY COMPANY TRUST DEPOSIT. CR.

To income for 1899,	\$15,000 00	By Boston Elevated Railway Company, . . .	\$15,000 00
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TREASURER in account with BOSTON, CAPE COD AND NEW YORK CANAL COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Receipts in 1899:—						
From company,	\$200,000 00	-	-	-	-	\$200,000 00
No payments in 1899.						
Balance on hand Dec. 31, 1899, . .	-	\$200,000 00	-	-	\$200,000 00	-
	\$200,000 00	\$200,000 00	-	-	\$200,000 00	\$200,000 00

TREASURER in account with BOSTON MUTUAL LIFE ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . .	-	-	\$22,500 00	-	-	\$22,500 00
Receipts in 1899:—						
From Boston bonds,	\$2,000 00	-	-	\$2,000 00	-	-
Association for investment, . .	2,000 00	-	-	-	-	2,000 00
Fitchburg Railroad Company bonds,	2,000 00	-	-	2,000 00	-	-
Amounts carried forward, . .	\$6,000 00	-	\$22,500 00	\$4,000 00	-	\$24,500 00

TREASURER'S REPORT.

[Jan.

TREASURER in account with BOSTON MUTUAL LIFE ASSOCIATION, TRUST DEPOSIT—Concluded.

TRANSACTIONS.	TOTAL FUND.	CR.
<i>Amounts brought forward</i>	-	\$34,500 00
Payments in 1899:—		
For company,	0 00	-
Fitchburg Railroad bonds, . . .	-	-
Balance on hand Dec. 31, 1899	0 00	-
Boston bonds, . . .	-	-
Boston & Albany Railroad	-	-
Fitchburg Railroad bonds,	-	-
Haverhill bonds, . . .	-	-
Lynn bonds, . . .	-	-
Massachusetts bonds, . .	-	-
Providence (R. I.) bonds,	-	-
Quincy bonds, . . .	0 00	-
	0 00	\$34,500 00

DR. TREASURER in account with INCOME OF BOSTON MUTUAL LIFE ASSOCIATION, TRUST DEPOSIT. CR.

To income for 1899,	\$855 00	By balance on hand Dec. 31, 1899,	\$855 00
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TREASURER in account with BRITISH AND FOREIGN MARINE INSURANCE COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898, . . .	-	-	-	\$304,839 80	-	-	-	\$304,839 80	
No transactions in 1899.									
Balance on hand Dec. 31, 1899:—									
Boston & Lowell Railroad bonds, . . .	-	-	-	-	\$100,000 00		-	-	-
Boston & Maine Railroad bonds, . . .	-	-	-	-	1,000 00		-	-	-
Boston, Clinton, Fitchburg & New Bedford Railroad bonds, . . .	-	-	-	-	2,000 00		-	-	-
Eastern Railroad bonds, . . .	-	-	-	-	22,839 80		-	-	-
Fitchburg Railroad bonds, . . .	-	-	-	-	30,000 00		-	-	-
Old Colony Railroad bonds, . . .	-	-	-	-	87,000 00		-	-	-
Metropolitan parks bonds, . . .	-	-	-	-	12,000 00		-	-	-
New England Railroad bonds, . . .	-	-	-	-	50,000 00		\$304,839 80	-	-
	-	-	-	\$304,839 80	\$304,839 80		\$304,839 80	\$304,839 80	

TREASURER in account with INCOME OF BRITISH AND FOREIGN MARINE INSURANCE COMPANY, TRUST DEPOSIT.

Dr.				Cr.
To income for 1899,	\$13,175 38	By F. G. Macomber, attorney,		\$13 175 38

TREASURER in account with BERKSHIRE LIFE INSURANCE COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899:—						
United States bonds,	-	-	-	\$100,000 00	\$100,000 00	-
	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with COLONIAL LIFE ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Receipts in 1899:—						
From association for investment, . . .	\$1,185 07	-	-	-	-	\$1,185 07
Payments in 1899:—						
For certificates of deposit in Atlas National Bank,	-	\$1,185 07	\$1,185 07	-	-	-
Balance on hand Dec. 31, 1899:—						
Certificates of deposit in Atlas National Bank,	-	-	-	\$1,185 07	\$1,185 07	-
	\$1,185 07	\$1,185 07	\$1,185 07	\$1,185 07	\$1,185 07	\$1,185 07

TREASURER in account with EMPLOYERS LIABILITY ASSURANCE COMPANY, LIMITED, OF LONDON,
TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898, . . .	-	-	\$150,000 00	-	-	\$150,000 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899 :—						
Andover bonds,	-	-	-	\$50,000 00	-	-
Dexter & Piscataquis Railroad bonds, .	-	-	-	35,000 00	-	-
Lynn bonds,	-	-	-	50,000 00	-	-
State House construction bonds, . . .	-	-	-	15,000 00	\$150,000 00	-
	-	-	\$150,000 00	\$150,000 00	\$150,000 00	\$150,000 00

TREASURER in account with INCOME OF EMPLOYERS LIABILITY ASSURANCE COMPANY, LIMITED, OF
LONDON, TRUST DEPOSIT.
Dr. Cr.

To income for 1899,	\$5,925 00	By Kidder, Peabody & Co., attorneys, . . .	\$5,925 00
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TREASURER in account with FRANKFORT MARINE ACCIDENT AND PLATE GLASS INSURANCE COMPANY OF
FRANKFORT ON THE MAIN, GERMANY, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898, . . .	-	-	\$200,000 00	-	-	\$200,000 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899:—						
United States bonds,	-	-	-	\$200,000 00	\$200,000 00	-
	-	-	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00

TREASURER in account with INCOME OF FRANKFORT MARINE ACCIDENT AND PLATE GLASS INSURANCE
Dr. COMPANY OF FRANKFORT ON THE MAIN, GERMANY, TRUST DEPOSIT. Cr.

To income for 1899,	\$6,000 00	By F. G. Voss, manager,	\$6,000 00
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**TREASURER in account with FIDELITY MUTUAL LIFE ASSOCIATION OF PHILADELPHIA, PENN.,
TRUST DEPOSIT.**

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Receipts in 1899:—						
From society for investment, . . .	\$9,269 31	—	—	—	—	\$9,269 31
Certificate of deposit in Spring- field National Bank, . . .	9,269 31	—	—	\$9,269 31	—	—
Payments in 1899:—						
For certificate of deposit in Spring- field National Bank, . . .	—	\$9,269 31	\$9,269 31	—	—	—
To association, . . .	—	9,269 31	—	—	\$9,269 31	—
	\$18,538 62	\$18,538 62	\$9,269 31	\$9,269 31	\$9,269 31	\$9,269 31

TREASURER in account with FIDELITY BENEFIT ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Receipts in 1899:— From association for investment, .	\$1,000 00	-	-	-	-	\$1,000 00
Payments in 1899:— For Illinois Central Railroad bonds, .	-	\$1,000 00	\$1,000 00	-	-	-
Balance on hand Dec. 31, 1899:— Illinois Central Railroad bond, .	-	-	-	\$1,000 00	\$1,000 00	-
	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00

DR. TREASURER in account with INCOME OF FIDELITY BENEFIT ASSOCIATION, TRUST DEPOSIT. CR.

To income for 1899,	\$17 50	By balance on hand Dec. 31, 1899,	\$17 50
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TREASURER in account with FAMILY PROTECTIVE UNION, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1899:—									
From association for investment,	\$409 75		—		—	—		—	\$409 75
Payments in 1899:—									
For certificate of deposit in Beacon Trust Company,	—	\$409 75		\$409 75		—		—	—
Balance on hand Dec. 31, 1899:—									
Certificate of deposit in Beacon Trust Company,	—	—	—	—	\$409 75	—	\$409 75	—	—
	\$409 75		\$409 75	\$409 75		\$409 75	\$409 75	\$409 75	\$409 75

TREASURER in account with GREYLOCK BENEFICIARY, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898,									
Receipts in 1899:—									
From North Adams Savings Bank book,	\$122 98		—	\$122 98		—		—	\$122 98
Payments in 1899:—									
To Arthur A. Folsom, receiver,	—	\$122 98		—	—	—	\$122 98	—	—
	\$122 98		\$122 98	\$122 98		\$122 98	\$122 98	\$122 98	\$122 98

TREASURER in account with Gross Loge des Deutschen Ordens der Harugari des Staates
Massachusetts, Trust Deposit.

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SCHEDULE OF SECURITIES IN GROSS LODGE DES DEUTSCHEN ORDENS DER HARUGARI DES STAATES
MASSACHUSETTS, TRUST DEPOSIT.

Mortgage note of Chas. Becker,	\$1,000 00	<i>Amount brought forward,</i>	\$16,200 00
Mortgage note of Harmonia Singing Club,	2,000 00	Sumner Savings Bank books,	1,500 00
Mortgage note of Gottlieb Mauch,	1,400 00	Mortgage note of Bertha S. and Rudolph Weber,	1,500 00
Mortgage note of Edward Rothfuchs,	2,000 00	Mortgage note of Bertha S. and Rudolph Weber,	800 00
Mortgage note of Boston Schwaben Verein,	8,500 00		
Mortgage note of John and Caroline Stützle,	1,300 00		
<i>Amount carried forward,</i>	\$16,200 00	<i>Total,</i>	\$20,000 00

TREASURER in account with GRAND LODGE OF THE ORDER OF SONS OF ST. GEORGE, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Receipts in 1899:—									
From association for investment,	\$1,000 00		—		—	—		—	\$1,000 00
Payments in 1899:—									
For Lawrence Savings Bank book,	—	—	\$1,000 00		\$1,000 00	—		—	—
Balance on hand Dec. 31, 1899:—									
Lawrence Savings Bank book,	—	—	—		—	\$1,000 00		\$1,000 00	—
	\$1,000 00		\$1,000 00		\$1,000 00	\$1,000 00		\$1,000 00	\$1,000 00

TREASURER in account with JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899:—						
Fitchburg Railroad bonds, . . .	-	-	-	\$100,000 00	\$100,000 00	-
	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with INCOME OF JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY, TRUST DEPOSIT.

DR.	Cr.	
To income for 1899,	\$3,500 00	By John Hancock Mutual Life Insurance Com- pany,
		\$3,500 00

TREASURER in account with LONDON ASSURANCE CORPORATION, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898, . . .		-	-		\$100,000 00	-		-	\$100,000 00
No transactions in 1899.									
Balance on hand Dec. 31, 1899:—									
Boston bonds,		-	-		-	\$100,000 00		\$100,000 00	-
		-	-		\$100,000 00	\$100,000 00		\$100,000 00	\$100,000 00

DR. TREASURER in account with INCOME OF LONDON ASSURANCE CORPORATION, TRUST DEPOSIT. CR.

To income for 1899,	\$3,500 00	By Geo. Amsinck et al.,	\$3,500 00
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TREASURER in account with MAGDEBURG FIRE INSURANCE COMPANY, MAGDEBURG, GERMANY,
TRUST DEPOSIT.

TRANSACTIONS.	DR.		CR.		DR.		CR.		TOTAL FUND.	
		CASH.				SECURITIES.			DR.	CR.
Balance on hand Dec. 31, 1898, . . .		-		-		\$200,000 00		-		\$200,000 00
No transactions in 1899.										
Balance on hand Dec. 31, 1899:—										
United States bonds,		-		-		-	\$200,000 00		\$200,000 00	-
		-		-		\$200,000 00	\$200,000 00		\$200,000 00	\$200,000 00

TREASURER in account with INCOME OF MAGDEBURG FIRE INSURANCE COMPANY, MAGDEBURG, GERMANY,
DR. TRUST DEPOSIT. CR.

To income for 1899,	\$10,000 00	By Paul E. Rasor, manager,	\$10,000 00
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TREASURER in account with MASONIC CASUALTY COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898, . .	-	-	-	\$1,000 00	-	-	-	-	\$1,000 00
Receipts in 1899:— From company for investment, . .	\$59 94	-	-	-	-	-	-	-	59 94
Payments in 1899:— For Wildey Savings Bank book, . .	-	-	\$59 94	-	59 94	-	-	-	-
Balance on hand Dec. 31, 1899:— Fitchburg Railroad preferred stock, . Wildey Savings Bank book, . .	- - -	- - -	- - -	- - -	- - -	\$1,000 00 59 94	\$1,059 94	-	- - -
	\$59 94	-	\$59 94	\$1,059 94	-	\$1,059 94	\$1,059 94	\$1,059 94	\$1,059 94

DR. TREASURER in account with INCOME OF MASONIC CASUALTY COMPANY, TRUST DEPOSIT. CR.

To balance on hand Dec. 31, 1898,	\$100 00	By balance on hand Dec. 31, 1899,	\$140 00
Income for 1899,	40 00		
	\$140 00		\$140 00

TREASURER in account with MASONS FRATERNAL ACCIDENT ASSOCIATION OF AMERICA, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898, . . .	-	-	\$15,900 00	-	-	-	\$15,900 00	
Receipts in 1899:—								
From Westfield note,	\$1,800 00	-	-	\$1,800 00	-	-	-	
Balance on hand Dec. 31, 1899, . . .	-	\$1,800 00	-	-	-	\$1,800 00	-	
Boston & Albany Railroad stock, for Savings,	-	-	-	1,800 00	-	-	-	
Westfield notes,	-	-	-	1,000 00	-	-	-	
Woronoco Savings Bank book, . . .	-	-	-	10,800 00	-	-	-	
	-	-	-	1,000 00	-	14,100 00	-	
	\$1,800 00	\$1,800 00	\$15,900 00	\$15,900 00	\$15,900 00	\$15,900 00	\$15,900 00	

TREASURER in account with INCOME OF MASONS FRATERNAL ACCIDENT ASSOCIATION OF AMERICA,
TRUST DEPOSIT.

Dr.

Cr.

TREASURER in account with MASONIC EQUITABLE ACCIDENT ASSOCIATION OF THE WORLD, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CRED.	Dr.	CRED.	Dr.	CRED.	TOTAL FUND.	Dr.	CRED.
Balance on hand Dec. 31, 1897, . . .	-	-	\$16,100 00	-	-	-	\$16,100 00	-	-
Receipts in 1899:—									
From 25 shares Lincoln National Bank,	\$2,500 00	-	-	\$2,500 00	-	-	-	-	-
10 shares Shawmut National	1,000 00	-	-	1,000 00	-	-	-	-	-
Bank, . . .	3,500 00	-	-	3,500 00	-	-	-	-	-
35 shares Third National Bank, . .	7,300 00	-	-	-	-	-	-	-	7,300 00
Association for investment, . . .	-	-	-	-	-	-	-	-	-
Dr.									
Boston, . . .	-	\$1,000 00	1,000 00	-	-	-	-	-	-
Association, . . .	-	1,000 00	1,000 00	-	-	-	-	-	-
Dr.									
Balance on hand Dec. 31, 1899:—	-	1,500 00	1,500 00	-	-	-	-	-	-
Boston Penny Savings Bank book, . .	-	1,000 00	1,000 00	-	-	-	-	-	-
Freeman National Bank stock, . . .	-	600 00	600 00	-	-	-	-	-	-
Home Savings Bank book, . . .	-	1,000 00	1,000 00	-	-	-	-	-	-
North End Savings Bank book, . . .	-	1,500 00	1,500 00	-	-	-	-	-	-
Amounts carried forward, . . .	\$14,300 00	\$14,300 00	\$23,400 00	\$11,100 00	\$7,000 00	\$23,400 00	\$23,400 00	\$7,000 00	\$23,400 00

**TREASURER in account with MASONIC EQUITABLE ACCIDENT ASSOCIATION OF THE WORLD, TRUST DEPOSIT—
Concluded.**

TRANSACTIONS.	DR.		CR.		Dr.		Total Paid.		Cr.	
<i>Amounts brought forward,</i> . . .	\$14,800 00		\$14,800 00		\$23,400 00		\$7,000 00		\$23,400 00	
Tremont National Bank stock, . . .	-		-		-	500 00	-		-	
Third National Bank stock, . . .	-		-		-	2,800 00	-		-	
Webster National Bank stock, . . .	-		-		-	1,000 00	-		-	
Wiley Savings Bank stock, . . .	-		-		-	1,000 00	-		-	
Fitchburg Railroad bonds, . . .	-		-		-	4,000 00	-		-	
United States bonds, . . .	-		-		-	3,000 00	-		-	
	\$14,800 00		\$14,800 00		\$23,400 00		\$23,400 00		\$23,400 00	

**TREASURER in account with INCOME OF MASONIC EQUITABLE ACCIDENT ASSOCIATION OF THE WORLD,
TRUST DEPOSIT.**

DR.	CR.
By Masonic Equitable Accident Association of the World, . . .	\$252 50
Balance on hand Dec. 31, 1899, . . .	230 00
	\$482 50

TREASURER in account with INCOME OF MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION,				CR.		
DR.				TRUST DEPOSIT.		
To balance on hand Dec. 31, 1898,	.	.	.	\$490 00	By Massachusetts Mutual Accident Association,	\$500 00
Income for 1899,	.	.	.	500 00	Balance on hand Dec. 31, 1899,	490 00
				<hr/>		
				\$990 00		\$990 00

TREASURER in account with MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY, TRUST DEPOSIT.							
TRANSACTIONS.		DR.	CASH.	CL.	DR.	SECURITIES.	CL.
Balance on hand Dec. 31, 1898,		.	-	-	\$100,000 00	-	-
No transactions in 1899.							
Balance on hand Dec. 31, 1899:—			-	-	-	\$100,000 00	-
Massachusetts armory loan bonds,		.	-	-	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with INCOME OF MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY,					CR.
TRUST DEPOSIT.					
DR.					
To income for 1899,	.	.	.	.	\$3,000 00
	</				

TREASURER in account with MERCHANTS AND MANUFACTURERS LIFE ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898, . .		-	-	\$6,000 00	-	-	-	-	\$6,000 00
No transactions in 1899.									
Balance on hand Dec. 31, 1899 :—									
Chelsea bonds,		-	-	-	\$1,000 00	-	-	-	-
Massachusetts State House construction bonds,		-	-	-	8,000 00	-	-	-	-
Westfield note,		-	-	-	2,000 00	-	\$6,000 00	-	-
		-	-	\$6,000 00		\$6,000 00	\$6,000 00	\$6,000 00	

TREASURER in account with INCOME OF MERCHANTS AND MANUFACTURERS LIFE ASSOCIATION,

Dr. TRUST DEPOSIT. Cr.

To balance on hand Dec. 31, 1898,	\$155 00	By balance on hand Dec. 31, 1899,	\$355 00
Income for 1899,	200 00		
	\$355 00		\$355 00

TREASURER in account with MASSACHUSETTS CATHOLIC ORDER OF FORESTERS, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	Cr.	Dr.	Cr.	Dr.	Total Fund.	Cr.
Receipts in 1899:—							
From association for investment,							
Mortgage note of James Mul-	\$50,800 00	-	-	-	\$50,800 00	-	-
cahy,	10,000 00	-	-	\$10,000 00	-	-	-
Payments in 1899:—							
For mortgage note of Terrence Cava-							
nagh of Boston,	-	\$4,000 00	\$4,000 00	-	-	-	-
Mortgage note of Terrence Cava-	-	3,000 00	3,000 00	-	-	-	-
nagh of Boston,	-	5,000 00	5,000 00	-	-	-	-
Mortgage note of Mary A. and	-	6,500 00	6,500 00	-	-	-	-
Thos. F. Doherty of Boston, .	-	3,500 00	3,500 00	-	-	-	-
Mortgage note of Celia and Henry	-	3,000 00	3,000 00	-	-	-	-
Green,	-	400 00	400 00	-	-	-	-
Mortgage note of James McLaugh-	-	10,000 00	10,000 00	-	-	-	-
lin of Boston,	-	10,000 00	10,000 00	-	-	-	-
Mortgage note of John T. McDon-	-	-	-	-	-	-	-
of Boston,	-	-	-	-	-	-	-
of Chas. Monagle	-	-	-	-	-	-	-
James Mulcahy	-	-	-	-	-	-	-
of Boston,	-	-	-	-	-	-	-
Mortgage note of James Mulcahy	-	-	-	-	-	-	-
of Boston,	-	-	-	-	-	-	-

Mortgage note of Peter Sullivan and Patrick F. Burke of Boston,	-	8,000 00	8,000 00	-	-
Mortgage note of Chas. Tholl of Boston,	-	2,400 00	2,400 00	-	-
Association,	-	10,000 00	-	-	\$10,000 00
Balance on hand Dec. 31, 1899,	-	-	40,800 00	-	40,800 00
	\$60,800 00	\$60,800 00	\$50,800 00	\$50,800 00	\$50,800 00

SCHEDULE OF SECURITIES IN MASSACHUSETTS CATHOLIC ORDER OF FORESTERS, TRUST DEPOSIT.

Mortgage notes of Terrence Cavanagh,	\$7,000 00	Amount brought forward,	. . .	\$25,400 00
Mortgage note of Mary A. and Thomas F. Doherty,	5,000 00	Mortgage notes of James Mulcahy,	. . .	10,000 00
Mortgage note of Celia and Henry Green,	6,500 00	Mortgage note of Peter Sullivan and Patrick F. Burke,	. . .	3,000 00
Mortgage note of James McLaughlin,	3,500 00	Mortgage note of Chas. Tholl,	. . .	2,400 00
Mortgage note of John T. McDonald,	3,000 00			
Mortgage note of Chas. Monagle,	400 00			
Amount carried forward,	\$25,400 00	Total,	. . .	\$40,800 00

TREASURER in account with MINNESOTA SAVINGS FUND AND INVESTMENT COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	Dr.		Cr.		Dr.	Total Fund.	
	Cash.	Dr.	Securities.	Cr.		Dr.	Cr.
Balance on hand Dec. 31, 1898, . . .	-		\$65,477 06	-		-	\$65,477 06
No transactions in 1899.							
Balance on hand Dec. 31, 1899:— Certificates of deposits in—							
Company, . . .	-		\$9,898 24			-	-
. . .	-		18,388 99			-	-
. . .	-		5,000 00			-	-
. . .	-		11,778 16			-	-
Springfield National Bank, . . .	-		20,416 67			-	-
					\$65,477 06	\$65,477 06	
	-		\$65,477 06	\$65,477 06		\$65,477 06	\$65,477 06

TREASURER in account with MASSACHUSETTS MASONIC LIFE ASSOCIATION, TRUST DEPOSIT.

TREASURER in account with NATIONAL ASSURANCE COMPANY OF IRELAND, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CREDIT	Dr.	RECEIPTS	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898, . . .	-	-	-	\$200,000 00	-	-	-	\$200,000 00
No transactions in 1899.								
Balance on hand Dec. 31, 1899: —								
Boston bonds, . . .	-	-	-	-	\$120,000 00	-	-	-
Boston & Maine Railroad bonds, . . .	-	-	-	-	20,000 00	-	-	-
Fitchburg Railroad stock, . . .	-	-	-	-	35,000 00	-	-	-
Lynn bond, . . .	-	-	-	-	15,000 00	-	-	-
Reading (Penn.) bond, . . .	-	-	-	-	10,000 00	-	-	-
						\$200,000 00		
	-	-	-	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00

Dr. TREASURER in account with INCOME OF NATIONAL ASSURANCE COMPANY OF IRELAND, TRUST DEPOSIT. Cr.

To income for 1899,	\$7,750 00	By agency, Bank of British North America, .	\$7,750 00
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TREASURER in account with NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASE.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898,	-	-	-		\$700 00	-		-	\$700 00
No transactions in 1899.									
Balance on hand Dec. 31, 1899:—									
Methuen bridge bonds,	-	-	-		-	\$500 00		-	-
United States bonds,	-	-	-		-	200 00		\$700 00	-
	-	-	-		\$700 00	\$700 00		\$700 00	\$700 00

TREASURER in account with INCOME OF NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD, TRUST

Dr. DEPOSIT. Cr.

To balance on hand Dec. 31, 1898,	\$1 50	By balance on hand Dec. 31, 1899,	\$27 50
Income for 1899,	26 00		
	\$27 50		\$27 50

TREASURER in account with TRUSTEES OF THE RESERVE FUND OF THE NEW ENGLAND COMMERCIAL TRAVELLERS ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898, . . .	-	-	-	\$23,000 00	-	-	-	\$23,000 00	-
Receipts in 1899:—									
From Waltham bonds, . . .	\$2,000 00		-	-	\$2,000 00	-	-	-	-
Association for investment, . . .	3,000 00		-	-	-	-	-	3,000 00	-
Payments in 1899:—									
For metropolitan water loan bonds, . . .	-		\$3,000 00	3,000 00	-	-	-	-	-
Association, . . .	-		2,000 00	-	-	-	\$2,000 00	-	-
Balance on hand Dec. 31, 1899:—									
Boston bonds, . . .	-		-	-	-	3,000 00	-	-	-
Boston & Albany Railroad Company bonds, . . .	-		-	-	-	4,000 00	-	-	-
Cambridge bonds, . . .	-		-	-	-	2,000 00	-	-	-
Haverhill bonds, . . .	-		-	-	-	4,000 00	-	-	-
Metropolitan water loan bonds, . . .	-		-	-	-	3,000 00	-	-	-
Newton bonds, . . .	-		-	-	-	2,000 00	-	-	-
United States bonds, . . .	-		-	-	-	5,000 00	-	-	-
Worcester bonds, . . .	-		-	-	-	1,000 00	24,000 00	-	-
	\$5,000 00		\$5,000 00	\$26,000 00		\$26,000 00	\$26,000 00	\$26,000 00	

TREASURER in account with INCOME OF TRUSTEES OF THE RESERVE FUND OF THE NEW ENGLAND
COMMERCIAL TRAVELLERS ASSOCIATION, TRUST DEPOSIT. Cr.

To balance on hand Dec. 31, 1898,	\$400 00	Paid trustees of the reserve fund of the New England Commercial Travellers Association, By balance on hand Dec. 31, 1899,	\$1,000 00
Income for 1899,	905 00		805 00
	\$1,305 00		\$1,305 00

TREASURER in account with NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.	TOTAL FUND.	
	Dr.	Cr.	Dr.	Dr.	Cr.
Balance on hand Dec. 31, 1898,	-	-	\$24,000 00	-	\$24,000 00
Receipts in 1899:—					
From Abington bond,	\$3,000 00	-	-	-	-
Boston bonds,	21,000 00	-	-	-	-
Payments in 1899:—					
To Thomas Weston, receiver,	-	\$24,000 00	-	\$24,000 00	-
	\$24,000 00	\$24,000 00	\$24,000 00	\$24,000 00	\$24,000 00

DR. **TREASURER in account with INCOME OF NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION, TRUST** DEPOSIT. CR.

To balance on hand Dec. 31, 1898,	\$192 50	By Thomas Weston, receiver,	\$1,097 50
Income for 1899,	905 00		
	<u>\$1,097 50</u>		<u>\$1,097 50</u>

TREASURER in account with NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	SECURITIES.		DR.	TOTAL FUND.	CR.
				DR.	CR.			
Balance on hand Dec. 31, 1898,		-	-	\$100,000 00	-	-	\$100,000 00	
No transactions in 1899.								
Balance on hand Dec. 31, 1899:—								
United States bonds,		-	-	-	\$100,000 00	\$100,000 00	-	
		<u>-</u>	<u>-</u>	<u>\$100,000 00</u>	<u>\$100,000 00</u>	<u>\$100,000 00</u>	<u>\$100,000 00</u>	

DR. **TREASURER in account with INCOME OF NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY, TRUST** DEPOSIT. CR.

To income for 1899,	\$4,000 00	By New England Mutual Life Insurance Com- pany,	\$4,000 00
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TREASURER in account with OCEAN ACCIDENT AND GUARANTEE CORPORATION, LIMITED, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899 :—						
Armory loan bonds, . . .	-	-	-	\$64,000 00	.	-
Abolition of grade crossings bonds, .	-	-	-	81,000 00	-	-
Metropolitan sewerage bonds, Nepon-	-	-	-	5,000 00	\$100,000 00	-
set River valley, . . .	-	-	-	-	-	-
	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with INCOME OF OCEAN ACCIDENT AND GUARANTEE CORPORATION, LIMITED, TRUST DEPOSIT.

DR.		CR.	
To income for 1899,	\$3,155 00	By Ocean Accident and Guarantee Corporation, Limited,	\$3,155 00

TREASURER in account with RELIANCE MARINE INSURANCE COMPANY, LIMITED, OF LIVERPOOL, ENG.,
TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Balance on hand Dec. 31, 1898, . . .		-	-		\$25,000 00	-		-	\$25,000 00
Receipts in 1899:—									
From Boston bonds,	\$25,000 00		-		-	\$25,000 00		-	-
Company for investment,	25,000 00		-		-	-		-	25,000 00
Payments in 1899:—									
For New York Central & Hudson River Railroad Company bonds, Company,		-	\$25,000 00		25,000 00	-		-	-
		-	25,000 00		-	-		\$25,000 00	-
Cash on hand Dec. 31, 1899:—									
New York Central & Hudson River Railroad Company bonds,		-	-		-	25,000 00		25,000 00	-
	\$50,000 00		\$50,000 00		\$50,000 00	\$50,000 00		\$50,000 00	\$50,000 00

Dr. TREASURER in account with INCOME OF RELIANCE MARINE INSURANCE COMPANY, LIMITED, OF
LIVERPOOL, ENG., TRUST DEPOSIT. Cr.

To income for 1899,	\$875 00	By Higgins & Cox, attorneys,	\$875 00
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TREASURER in account with ROYAL EXCHANGE ASSURANCE, TRUST DEPOSIT.

TRANSACTIONS.	DR.		CR.		DR.		CR.		TOTAL FUND.		DR.		CR.	
	CASH.		SECURITIES.		DR.		CR.		DR.		DR.		CR.	
Balance on hand Dec. 31, 1898, . . .	-	-	-	-	\$200,000 00	-	-	-	-	\$200,000 00	-	-	\$200,000 00	-
No transactions in 1899.														
Balance on hand Dec. 31, 1899: —														
New York City bonds, . . .	-	-	-	-	-	-	\$100,000 00	-	-	-	\$200,000 00	-	-	-
United States bonds, . . .	-	-	-	-	-	-	100,000 00	-	-	-	\$200,000 00	-	-	-
	-	-	-	-	\$200,000 00	-	\$200,000 00	-	\$200,000 00	-	\$200,000 00	-	\$200,000 00	-

DR. TREASURER in account with INCOME OF ROYAL EXCHANGE ASSURANCE, TRUST DEPOSIT. CR.

To income for 1899,	\$8,500 00	By Brown Bros. & Co., attorneys,	\$8,500 00
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TREASURER in account with SPRINGFIELD MUTUAL LIFE ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	-	-	\$10,240 00	-	-	\$10,240 00
Receipts in 1899:— From certificates of deposit in Springfield National Bank,	\$10,240 00	-	-	\$10,240 00	-	-
Payments in 1899:— To association,	-	\$10,240 00	-	-	\$10,240 00	-
	\$10,240 00	\$10,240 00	\$10,240 00	\$10,240 00	\$10,240 00	\$10,240 00

TREASURER in account with STATE MUTUAL LIFE ASSURANCE COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, . . .	-	-	\$150,000 00	-	-	\$150,000 00
No transactions in 1899. Balance on hand Dec. 31, 1899:— United States bonds,	-	-	-	\$150,000 00	\$150,000 00	-
	-	-	\$150,000 00	\$150,000 00	\$150,000 00	\$150,000 00

TREASURER in account with INCOME OF STATE MUTUAL LIFE ASSURANCE COMPANY,
TRUST DEPOSIT.

DR.

CR.

To income for 1899,	\$6,000 00	By State Mutual Life Insurance Company, .	\$6,000 00
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TREASURER in account with SUPREME COUNCIL OF THE ROYAL ARCANUM, TRUST DEPOSIT.

TRANSACTIONS.	DR.	CASH.	CR.	DR.	SECURITIES.	CR.	DR.	TOTAL FUND.	CR.
Receipts in 1899:— Received from association for invest- ment,.	\$560,000 00		-			-		-	\$560,000 00
Payments in 1899:— For United States bonds,		-	\$560,000 00		\$560,000 00	-		-	-
Cash on hand Dec. 31, 1899:— United States bonds,		-	-		-	\$560,000 00	\$560,000 00		-
	\$560,000 00	\$560,000 00	\$560,000 00		\$560,000 00	\$560,000 00	\$560,000 00	\$560,000 00	\$560,000 00

TREASURER in account with THE PORTUGUESE FRATERNITY OF THE UNITED STATES OF AMERICA, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Receipts in 1899:— From association for investment, .	\$1,005 00	-	-	-	-	\$1,005 00
Payments in 1899:— For certificate of deposit in Shawmut National Bank,	-	\$1,005 00	\$1,005 00	-	-	-
Balance on hand Dec. 31, 1899:— Certificate of deposit in Shawmut Na- tional Bank,	-	-	-	\$1,005 00	\$1,005 00	-
	\$1,005 00	\$1,005 00	\$1,005 00	\$1,005 00	\$1,005 00	\$1,005 00

TREASURER in account with THAMES AND MERSEY MARINE INSURANCE COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898, .	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899:— United States bonds,	-	-	-	\$100,000 00	\$100,000 00	-
	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with INCOME OF THAMES AND MERSEY MARINE INSURANCE COMPANY,
TRUST DEPOSIT. Dr. Cr.

To income for 1899,	\$5,000 00	By Thames and Mersey Marine Insurance Company,	\$5,000 00
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TREASURER in account with THE IDEAL BENEFIT ASSOCIATION, TRUST DEPOSIT.

TRANSACTIONS.	Dr.	CASH.	Cr.	Dr.	SECURITIES.	Cr.	Dr.	TOTAL FUND.	Cr.
Balance on hand Dec. 31, 1898,		-	-		\$1,000 00	-		-	\$1,000 00
Receipts in 1899:— From Penobscot Shore Line Railroad bonds,	\$1,000 00		-		-	\$1,000 00		-	-
Payments in 1899:— To Alden P. White, receiver,		-	\$1,000 00		-	-		\$1,000 00	-
	\$1,000 00	\$1,000 00	\$1,000 00		\$1,000 00	\$1,000 00		\$1,000 00	\$1,000 00

DR. <i>Treasurer in account with</i> INCOME OF THE IDEAL BENEFIT ASSOCIATION, TRUST DEPOSIT. CR.		
To balance on hand Dec. 31, 1898, . . .	\$100 00	By Alden P. White, receiver, . . . \$100 00

<i>Treasurer in account with</i> THURINGIA INSURANCE COMPANY OF ERFURT, GERMANY, TRUST DEPOSIT.					
TRANSACTIONS.	DR.	CASE.	CR.	SECURITIES.	
				DR.	CR.
Balance on hand Dec. 31, 1898, . . .		-	-	\$200,000 00	-
Receipts in 1899:—					
From United States bonds, . . .	\$200,000 00		-	-	\$200,000 00
Company for investment, . . .	200,000 00		-	-	200,000 00
Payments in 1899:—					
For United States bonds, . . .		-	\$200,000 00	200,000 00	-
Company, . . .		-	200,000 00	-	-
Balance on hand Dec. 31, 1899:—					
United States bonds, . . .		-	-	200,000 00	-
	\$400,000 00	\$400,000 00	\$400,000 00	\$400,000 00	\$400,000 00

TREASURER in account with THURINGIA INSURANCE COMPANY OF ERFURT, GERMANY,
TRUST DEPOSIT.

Dr. Cr.

To income for 1899,	\$6,500 00	By Thuringia Insurance Company,	\$6,500 00
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TREASURER in account with THE MARITIME INSURANCE COMPANY, LIMITED, TRUST DEPOSIT.

TRANSACTIONS.	CASE.		SECURITIES.		TOTAL FUND.	
	DR.	CR.	DR.	CR.	DR.	CR.
Balance on hand Dec. 31, 1898,	-	-	\$100,000 00	-	-	\$100,000 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899 :— Abolition of grade crossings bonds,	-	-	-	\$100,000 00	\$100,000 00	-
	-	-	\$100,000 00	\$100,000 00	\$100,000 00	\$100,000 00

TREASURER in account with INCOME OF THE MARITIME INSURANCE COMPANY, LIMITED, TRUST DEPOSIT.			CR.
To income for 1899,	\$3,500 00	By the Maritime Insurance Company, Limited,	\$3,500 00

TREASURER in account with THE NEW ZEALAND INSURANCE COMPANY OF NEW ZEALAND, TRUST DEPOSIT.									
TRANSACTIONS.	CASH.		CR.	SECURITIES.		CR.	TOTAL FUND.		CR.
	DR.			DR.			DR.		
Receipts in 1899 :—									
From company for investment, . . .	\$200,000 00		—	—		—	—	\$200,000 00	
Payments in 1899 :—									
For United States bonds,	—	\$200,000 00		\$200,000 00		—	—		
Balance on hand Dec. 31, 1899 :—									
United States bonds,	—	—	—	—	\$200,000 00		\$200,000 00		—
	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00	\$200,000 00

TREASURER in account with UNION MARINE INSURANCE COMPANY, TRUST DEPOSIT.

TRANSACTIONS.	De.		Cr.		De.		Cr.		TOTAL FUND.	De.	Cr.
	De.	Cr.	De.	Cr.	De.	Cr.	De.	Cr.			
Balance on hand Dec. 31, 1898, . . .	-	-	-	-	\$100,445 35	-	-	-	\$100,445 35	-	-
Receipts in 1899 :— From Boston & Lowell Railroad bonds,	\$8,000 00	-	-	-	-	\$8,000 00	-	-	-	-	-
Payments in 1899 :— For Fitchburg Railroad bonds, . . .	-	-	\$8,000 00	-	3,000 00	-	-	-	-	-	-
Balance on hand Dec. 31, 1899 :— Boston & Albany Railroad Company bonds, . . .	-	-	-	-	-	-	4,000 00	-	-	-	-
Boston & Maine Railroad bonds, . . .	-	-	-	-	-	-	7,000 00	-	-	-	-
Eastern Railroad bonds, dollar,	-	-	-	-	-	-	80,000 00	-	-	-	-
18,	-	-	-	-	-	-	38,445 35	-	-	-	-
. . .	-	-	-	-	-	-	8,000 00	-	-	-	-
. . .	-	-	-	-	-	-	14,000 00	-	-	-	-
. . .	-	-	-	-	-	-	4,000 00	-	-	-	-
	\$8,000 00	\$8,000 00	-	-	\$103,445 35	\$103,445 35	-	-	\$100,445 35	\$100,445 35	-

Dr. TREASURER in account with INCOME OF UNION MARINE INSURANCE COMPANY, TRUST DEPOSIT. Cr.		
To income for 1899,	\$5,132 06	By Union Marine Insurance Company, \$5,132 06

TREASURER in account with UNITED STATES INDEMNITY SOCIETY, TRUST DEPOSIT.

TRANSACTIONS.	CASH.		SECURITIES.		TOTAL FUND.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Balance on hand Dec. 31, 1898,	-	-	\$1,000 00	-	-	\$1,000 00
No transactions in 1899.						
Balance on hand Dec. 31, 1899:—						
Fitchburg Railroad bond,	-	-	-	\$1,000 00	\$1,000 00	-
	-	-	\$1,000 00	\$1,000 00	\$1,000 00	\$1,000 00

Dr. TREASURER in account with INCOME OF UNITED STATES INDEMNITY SOCIETY, TRUST DEPOSIT. Cr.		
To balance on hand Dec. 31, 1898,	\$60 00	By balance on hand Dec. 31, 1899, \$100 00
Income for 1899,	40 00	
	\$100 00	\$100 00

REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1899.

BOSTON:

WRIGHT & POTTER PRINTING CO., STATE PRINTERS

18 POST OFFICE SQUARE.

1900.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 30, 1900.

To the Honorable Senate and House of Representatives.

I have the honor to present the fifty-first annual report of this department, it being for the year ending Dec. 31, 1899.

Yours very respectfully,

JOHN W. KIMBALL, *Auditor.*

ARRANGEMENT OF THE REPORT.

The report is in two parts. Part I. exhibits, summarily and in detail, the revenue transactions of the year, tabulated and arranged in exact conformity to the requirements of chapter 16 of the Public Statutes.

Part II. shows, in like manner, the transactions on account of the several sinking funds; also of the trust and other funds, and contains full information upon all matters of public interest relating to the funded debt.

PART I.

REVENUE RECEIPTS AND PAYMENTS.

The receipts and payments on account of revenue for the year, including cash in the treasury, are shown in the following statement:—

Cash in the treasury Jan. 1, 1899,	.	.	.	.	.	\$2,141,827 20
Cash received during the year,.	.	.	.	.	.	19,819,280 31
						<hr/>
Total, . . . . .	.	.	.	.	.	\$21,961,107 51
Payments during the year, . . . . .	.	.	.	.	.	20,207,814 22
						<hr/>
Cash in the treasury Jan. 1, 1900,	.	.	.	.	.	\$1,753,793 29

These aggregates are analyzed, detailed and tabulated, in compliance with the law, in the following numbered statements : —

STATEMENT No. I. is a general exhibit of the receipts and payments.

STATEMENT No. II. shows the sources of the revenue.

STATEMENT No. III. shows the revenue receipts in detail.

STATEMENT No. IV. shows the revenue payments for the year.

STATEMENT No. V. shows the revenue and the expenses, paid and unpaid, in 1898 and 1899.

STATEMENT No. VI. shows the expenses properly belonging to the years 1898 and 1899, with the appropriations for 1899.

STATEMENT No. VII. shows the expenses of 1899 in detail.

ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1899, the amount actually received and the sources from which it was derived are given : —

SOURCES OF REVENUE.	Estimated Revenue. 1899.	Actual Revenue. 1899.
Corporation taxes, net,	\$900,000 00	\$949,130 57
Corporation tax due and unpaid,	71,652 65	—
Bank stock taxes, net,	400,000 00	381,071 62
Savings bank taxes, including Massa- chusetts Hospital Life Insurance Com- pany,	1,330,000 00	1,388,649 25
Collateral legacy tax,	350,000 00	478,809 77
Insurance taxes and licenses,	345,000 00	366,702 45
Excise tax on life insurance companies, Gas and Electric Light Commissioners' tax,	180,000 00	203,511 18
Gas inspection tax,	17,000 00	15,771 55
Railroad Commissioners' tax,	4,100 00	4,065 81
Foreign railroad companies' tax,	32,000 00	31,796 27
Coal and mining companies' tax,	26,000 00	26,749 00
Hawkers' and peddlers' licenses,	4,000 00	13,296 27
Secretary's fees and commissions,	18,000 00	20,412 00
Fees from courts of insolvency,	30,000 00	39,254 87
Income from Massachusetts Reform- atory,	32,000 00	14,353 20
Income from State Prison,	8,000 00	7,177 58
Income from Almshouse, Women's Prison and Reform Schools,	6,000 00	7,000 93
Operating the Charles River valley sys- tem of sewerage,	7,000 00	4,947 82
Operating north metropolitan system of sewerage,	47,376 00	47,376 00
	94,500 00	97,974 69

SOURCES OF REVENUE.	Estimated Revenue. 1899.	Actual Revenue. 1899.
Operating the Neponset River system of sewerage,	\$21,598 00	\$21,598 00
Liquor licenses,	700,000 00	733,467 33
Cities and towns for support of paupers,	90,000 00	107,655 59
Interest on armory loan,	43,800 00	43,800 00
Interest on Fitchburg Railroad securi- ties loan,	175,000 00	175,000 00
Interest on Massachusetts war loan,	—	829 58
Interest on metropolitan parks loan,	199,500 00	199,500 00
Interest on metropolitan parks loan, series two,	38,500 00	54,672 32
Interest on Massachusetts Hospital for Epileptics loan,	—	361 25
Interest on abolition grade crossings loan,	—	67,265 91
Foreign corporation fees,	—	6,945 00
Interest on metropolitan sewerage loan,	185,375 00	237,649 31
Interest on metropolitan sewerage loan, Neponset,	26,725 00	31,598 75
Interest on metropolitan water loan,	595,000 00	595,297 50
Interest on State highway loan,	—	2,700 00
Interest on corporation tax,	—	2,667 80
Interest on collateral legacy tax,	—	6,103 50
Interest on deposits,	150,000 00	174,549 33
State Prison industries,	—	287,681 07
Massachusetts Reformatory industries, Reformatory Prison for Women indus- tries,	—	286,070 33
State Farm industries,	—	58,600 59
Miscellaneous,	50,000 00	4,196 31
		37,084 65
Totals,	\$6,178,126 65	\$7,233,344 95
Cash on hand Jan. 1, 1899, . . . . .	. . . . .	2,141,827 20
Direct tax paid Dec. 31, 1899, . . . . .	. . . . .	1,500,000 00
Total actual revenue, 1899, . . . . .	. . . . .	\$10,875,172 15

The foregoing table is made from Statement I. The actual revenue shows an excess over the estimates of \$1,055,218.30, and it is explained in part in this way; the following list of accounts exceeded the estimates as follows:—

Collateral legacy tax,	\$128,809 77
Liquor licenses,	33,467 33
Interest on deposits,	24,549 33
Insurance companies' taxes,	21,702 45
Excise tax on life insurance companies,	23,511 18
Savings bank taxes,	58,649 25
Corporation taxes,	49,130 57

The following amounts were received for which no estimates were made : —

Foreign corporation fees,	\$6,945 00
Interest on collateral legacy tax,	6,103 50
Interest on corporation tax,	2,667 80
State Prison industries,	287,681 07
Massachusetts Reformatory industries,	286,070 33
Reformatory Prison for Women industries,	58,600 59
State Farm industries,	4,196 31
Fees from State inspection of boilers,	13,141 02
Interest on State highway loan,	2,700 00
	<hr/>
	\$1,007,925 50

The revenue in detail is shown in Statement III.

COMPARATIVE RESULTS.

The following is a summary of the expenses, paid and unpaid, belonging to the years 1898 and 1899, so far as they have been presented or are known to this department : —

	1898.	1899.
Ordinary expenses,	\$3,721,892 95	\$3,938,067 20
Exceptional expenses,	11,343,283 37	16,322,923 15
	<hr/>	<hr/>
Totals,	\$15,065,176 32	\$20,260,990 35
Deduct taxes of corporations, national banks, etc., distributed to cities and towns, etc., under the law,	1898. \$3,183,898 37	1899. \$4,788,526 81
Deduct also — sterling interest, temporary loans, etc.,	3,121,066 02	6,044,019 88
	<hr/>	<hr/>
Actual expenses,	\$8,760,211 93	\$9,428,443 66

These results may be changed to some extent by outstanding bills not yet presented to this department.

Statement V. may be consulted for further information on the subject.

GENERAL STATEMENT OF EXPENSES.

The expenses of 1899 are given in a general grouping, which embraces all the departments and the public purposes for which appropriations were made by the last Legislature.

Such details of the business of the year as can be presented within the proper limits of the text will follow this statement.

Interest,	\$2,385,104 78
Legislative department,	329,280 59
Executive and other departments,	165,167 10
State House and Commonwealth building, etc.,	99,847 88
Sundry commissions,	360,845 90
Printing,	139,579 91
Educational, including State library,	374,313 53
Judiciary,	355,931 80
Public buildings,	416,511 82
Agriculture, including scholarships, etc.,	81,437 79
State and military aid, including expenses,	767,952 28
Charitable,	906,741 50
Reformatory and correctional,	1,390,099 77
Military,	304,054 20
Massachusetts school fund,	100,000 00
Metropolitan parks loan sinking fund,	14,795 05
Massachusetts Institute Technology,	29,000 00
Extermination of gypsy moth,	205,790 29
Cattle Commissioners,	37,326 84
State Fire Marshal,	34,463 85
Soldiers' Home,	57,492 65
Boundary lines between Massachusetts and New Hampshire,	646 83
State Board of Health,	19,865 30
Adulteration of milk, food and drugs,	10,947 97
Purity of inland waters,	29,999 79
Charles River valley system sewerage,	45,964 92
North metropolitan system sewerage,	78,936 25
Neponset system sewerage,	20,649 02
Channel from Osterville Bay,	10,854 34
Ballot boxes, cities and towns,	1,443 68
Massachusetts State Firemen's Association,	10,000 00
Annual insurance companies' tax,	7,000 00
State Board of Charity,	76,767 79
Gratuities,	7,703 00
Bounties Massachusetts volunteers,	61,573 14
Compensation of inspectors of animals,	5,293 04
Disposal of sewage, Massachusetts School Feeble-minded,	1,115 70
State Board of Insanity,	25,135 38
Consolidation of Public Statutes,	19,194 62
Restoration of Green Harbor,	34,759 79
Endowment of colleges,	25,000 00
Extraordinary expenses,	12,271 43
Premium on Massachusetts school fund securities,	10,000 65
Massachusetts war loan,	3,500 00

Expenses of Province lands,	\$2,979 85
Channel from Vineyard Sound to Lake Anthony,	19,461 26
Boundary lines between Gay Head and Chilmark,	4,998 45
Worcester Polytechnic Institute,	6,000 00
New England Industrial School for Deaf Mutes,	2,000 00
Liquor licenses,	262 50
Prison and hospital loan sinking fund,	7,518 92
Commercial feed stuffs,	1,200 00
State House loans sinking fund,	196,475 71
Annuities of M. Johonnot,	200 00
Textile schools (establishment of),	25,000 00
Paris Exposition, 1900,	16,079 41
High-level sewer,	5,028 37
Counting apparatus at elections,	500 00
Discharge of sewage, etc.,	2,447 05
Myles Standish Monument Association,	4,000 00
Apparatus for examining engineers,	1,096 93
Special plans for State House,	2,750 00
Surveys and improvements of harbors,	4,960 25
Survey at Hyannis and Witchmere,	1,503 64
State exhibit of drawings,	1,175 40
Monument on Dorchester Heights,	1,293 17
Sale of Bradford's History,	1,816 88
Convention of Farmers' Congress,	1,000 00
Survey and plans of State House,	3,969 92
Special plans Bulfinch front,	1,500 00
Lowell Textile School,	18,000 00
Wachusett State reservation,	766 06
Town of Scituate, repairing roads,	16,891 91
Portraits of governors,	1,000 00
Bar examiners,	972 39
Miscellaneous,	1,285 92
	<hr/>
	\$9,428,443 66

The large item of interest, as shown above, was paid on the following accounts :—

On abolition grade crossings loan,	\$246,905 00
armory loan,	43,800 00
Boston, Hartford & Erie Railroad loan,	208,974 18
deposits,	135,642 79
Fitchburg Railroad securities loan,	177,625 00
harbor improvement loan,	17,500 00
Massachusetts Hospital for Consumptives loan,	5,175 00
Massachusetts Hospital for Epileptics loan,	6,075 00
Massachusetts war loan,	31,410 00
Medfield Insane Asylum loan,	35,875 00
metropolitan parks loan,	253,726 50
metropolitan parks loan, series two,	77,000 00
metropolitan sewerage loan,	212,075 92

On metropolitan sewerage, Neponset valley, loan, . . .	\$31,582 50
metropolitan water loan,	595,472 50
State House loan, 1901,	77,050 00
State House construction loan,	118,530 00
State highway loan,	86,500 00
temporary loan,	24,185 39
	<hr/>
	\$2,385,104 78

INSTITUTIONS, INCOME AND EXPENSES.

The following table shows the expenses in 1899 of the institutions named, the income received from each, and the expenses of the same in excess of the income:—

	Expenses. 1899.	Income. 1899.	Excess of Expenses. 1899.	Net Income. 1899.
State Almshouse,	\$155,378 11	\$1,330 03	\$154,048 08	-
State Farm,	141,849 62	810 39	141,039 23	-
State Farm Industries,	8,173 57	4,196 31	3,977 26	-
State Industrial School,	85,498 56	360 18	85,138 38	-
Lyman School for Boys,	72,003 61	437 66	71,565 96	-
State Prison,	154,178 50	7,000 93	147,177 57	-
State Prison Industries,	253,590 04	287,681 07	-	\$34,091 03
Massachusetts Reformatory,	213,550 73	7,177 58	206,373 15	-
Massachusetts Reformatory Industries,	256,069 34	286,070 33	-	30,000 99
Reformatory Prison for Women,	54,807 89	2,009 57	52,798 32	-
Reformatory Prison for Women In- dustries,	39,059 38	58,600 59	-	19,541 21
	<hr/>	<hr/>	<hr/>	<hr/>
	\$1,384,159 35	\$665,674 63	\$812,117 95	\$83,633 23

PRISON INDUSTRIES.

The State Prison at Boston, the Massachusetts Reformatory at Concord, the Reformatory Prison for Women at Sherborn and the State Farm at Bridgewater are the State institutions in which prisoners have been employed under the requirements of chapter 447 of the Acts of the year 1887, and acts in amendment thereof, during the year 1899.

The receipts paid into the treasury and expenses paid out of the receipts of the various institutions on account of industries are as follows:—

	Expenses.	Receipts.
State Prison,	\$253,590 04	\$287,681 07
Massachusetts Reformatory,	256,069 34	286,070 33
Reformatory Prison for Women,	39,059 38	58,600 59
State Farm,	-	4,196 31
	<hr/>	<hr/>
	\$548,718 76	\$636,548 30

The average number of prisoners in each institution for the year ending Sept. 30, 1899, was as follows : —

State Prison,	845
Massachusetts Reformatory,	867
Reformatory Prison for Women,	259

The cost per capita per week was : —

State Prison,	\$3 33
Massachusetts Reformatory,	4 61
Reformatory Prison for Women,	4 14

The average number of persons in the other institutions named in the foregoing table, and the per capita expense per week for the year ending Sept. 30, 1899, were as follows : —

	Average Number.	Cost per Week.
State Industrial School for Girls at Lancaster,	164	\$3 81
Lyman School for Boys at Westborough,	295	4 40
State Almshouse at Tewksbury,	1,349	2 36
State Farm at Bridgewater,	1,246	2 10

The books and accounts of the seven institutions above named have been kept under the supervision of the Auditor, as is required by chapter 87 of the Acts of the year 1887. Under the system adopted, very satisfactory results have been secured. The receipts and expenditures of each institution are entered in detail, and all information concerning the financial transactions therewith is easily obtained from the officer in charge.

The farm accounts required under the law indicate successful management, showing a profit in favor of the farm at the following institutions : —

At Westborough,	\$1,854 92
Lancaster,	735 69
Bridgewater,	2,624 77
Concord,	3,000 00
Tewksbury,	5,847 39
Total,	\$14,062 77

Acts of 1891, chapter 384, provides that the accounts of the boarding-houses of the State normal schools shall be kept under the direction of the Auditor of the Commonwealth, in

accordance with the provisions of chapter 87 of the Acts of 1887. I find the accounts in good condition, and a disposition on the part of the officers thereof to conform to the requirements of this office, as the law provides.

**MILITARY AND STATE AID, AND BURIAL EXPENSES OF
INDIGENT SOLDIERS, SAILORS AND MARINES OF THE
LATE CIVIL WAR AND THE WAR WITH SPAIN.**

The following statements, showing disbursements for military and State aid on account of the civil war and the war between the United States and Spain, also the expenses of burial of indigent soldiers and sailors, their wives and widows, for the year 1898, were furnished by Charles W. Hastings, Commissioner of State Aid and secretary of the Board.

The law requires the reimbursement of cities and towns by the Commonwealth on or before the first day of December in each year.

State aid under chapter 301, Acts of 1894,	\$635,639 52
Military aid under chapter 279, Acts of 1894,	49,789 98
Burial expenses of soldiers, chapter 164, Acts of 1897,	19,654 62
State aid under chapter 561, Acts of 1898,	40,619 00
Military aid under chapter 561, Acts of 1898,	192 00
Total for 1898,	<u>\$745,895 12</u>

The persons aided under chapter 301 during the year 1898 are classified as follows:—

Invalid pensioned soldiers and sailors, 6,671; an increase of	296
Wives of pensioned soldiers and sailors, 755; an increase of	12
Widows of pensioned soldiers and sailors, 5,711; an increase of	175
Widowed mothers of soldiers and sailors, 408; a decrease of	81
Dependent fathers of soldiers and sailors, 14; a decrease of	8
Army nurses,	7; same as previous year.
Number of recipients,	<u>13,566</u>
Net increase of cases during 1898,	449
Average cost to State per person aided,	\$46 85

These figures show an increase of State aid in 1898 over 1897 of \$25,498.23, and a net increase of 449 persons over the number aided in 1897.

Military aid was extended to 988 soldiers and sailors, at an expense to the State of \$49,789.98; a decrease from

1897 of \$2,722.80, and a decrease of 53 in the number of recipients.

A large number of these men are so disabled by reason of disease and the infirmities of old age that full support has to be granted in order to make their last days of life as comfortable as possible.

The declaration of war by the United States against the kingdom of Spain, on the 21st of April, 1898, involved the mobilizing of regular and volunteer troops, and new legislation by the General Court, to provide State aid for the volunteers of this Commonwealth.

Chapter 561, approved June 22, 1898, authorized cities and towns to raise money and furnish aid to the wife, widow, children under sixteen years of age, actually dependent parents, brothers and sisters of any non-commissioned officer, soldier, sailor or marine, who was mustered into the military or naval service of the United States, and who, at date of enlistment, was a resident of Massachusetts and actually residing therein.

Aid was to be disbursed in the same general manner and under the same limitations, substantially, as it was during the civil war.

The Commissioners of State Aid were directed to investigate all payments of such aid, and charged with the execution of the law. Much additional work was thus placed upon the office; but the additional expense for printing, travel and extra clerical service amounted to less than \$300.

Under the operations of the law, during the seven months of 1898 there was disbursed as State aid \$40,619, and as military aid \$192, to persons classified as follows:—

Wives of volunteers,	.	.	.	.	.	.	.	.	.	668
Widows of volunteers,	.	.	.	.	.	.	.	.	.	26
Mothers of volunteers,	.	.	.	.	.	.	.	.	.	454
Fathers of volunteers,	.	.	.	.	.	.	.	.	.	107
Brothers of volunteers under sixteen,	.	.	.	.	.	.	.	.	.	51
Sisters of volunteers under sixteen,	.	.	.	.	.	.	.	.	.	68
Children of volunteers under sixteen,	.	.	.	.	.	.	.	.	.	797
										<hr/>
Total number of dependents,	.	.	.	.	.	.	.	.	.	2,171

Military aid was granted to 37 honorably discharged soldiers during the last two months of the year, one-half of the sum expended (\$192) being reimbursed by the State.

Payments to dependents ceased at the expiration of the soldiers' service, and no volunteers, except those enlisting in Massachusetts regiments on and after Feb. 15, 1898, and prior to Jan. 1, 1899, were eligible to receive either State or military aid.

The services of Surg.-Gen. Robert A. Blood, in examining the applicants for aid, have been of great value to the commissioners in helping to determine the nature and extent of disabilities claimed and the amount of relief to be awarded.

Three agents (including the female agent, Miss Bayley, stenographer and typewriter) have been constantly employed, visiting cities and towns, examining into the methods of disbursing aid, correcting faults of administration, and also investigating the financial resources and disabilities of recipients as required by the statute.

About 4,000 individual cases were examined during the year.

Of the 353 cities and towns, only 7 made no payment of aid under either law.

Burial Expenses of Indigent Soldiers and Sailors and their Wives and Widows.

Under chapter 279, Acts of 1896, as amended by chapter 164, Acts of 1897, there were 566 cases of burials returned, being exactly the number returned in 1897, but at a trifling less cost. The 566 cases, at a little less than \$35 per burial, amounted to \$19,654.62.

TOTAL PAYMENTS OF STATE AID.

The total payments by the Commonwealth for State and military aid and burial of indigent soldiers and sailors, including appropriations made by the General Court toward maintenance of the Soldiers' Home in Massachusetts from 1861 to the close of 1898, . . . \$25,186,940 69

Add amount paid in 1899:—

State and military aid and burial of soldiers and sailors on account of 1898, . . .	\$745,895 12	
Special laws,	1,320 00	
Soldiers' Home,	35,000 00	
		<hr/>
		782,215 12
		<hr/>
Total to Jan. 1, 1900,		\$25,969,155 81

BOUNTIES.

Total payments of bounties on account of soldiers in the civil war to Jan. 1, 1899,	\$17,777,064 02
Paid through the bounty commission, authorized by the law of 1898, during the year 1899, bounties and expenses, . . .	\$74,525 98
Resolves 1899, chapter 103,	500 00
	<hr/>
	75,025 98
	<hr/>
Total payments to Jan. 1, 1900,	\$17,852,090 00

STATE PAY TO SOLDIERS IN THE LATE SPANISH WAR.

Under authority of chapter 561 of the Acts of the year 1898, there was allowed and paid out of the treasury of the Commonwealth, to each non-commissioned officer, soldier, sailor or marine, including members of the Massachusetts naval militia and residents of Massachusetts mustered into the regular army or navy or into the volunteer brigade of engineers, the sum of \$7 per month during the war between the United States government and the kingdom of Spain. Up to Jan. 1, 1900, there has been paid out on this account the sum of \$672,581.61.

BOUNTIES TO MASSACHUSETTS SOLDIERS.

Acts of 1898, chapter 525, provides for the payment of bounties to Massachusetts soldiers from the treasury of the Commonwealth in certain cases. Under this act 2,257 claims have been filed, of which number 612 have been allowed, 738 disallowed, 534 suspended for evidence called for but not yet furnished, and the balance are being examined as rapidly as the other regular official duties of the respective members of the commission will permit.

The commission, composed of the Auditor and Secretary of the Commonwealth and the Adjutant-General, has devoted a great deal of time to the examination of these claims, finding many knotty and difficult questions. It is almost impossible in many of the cases to secure the necessary evidence which is required by law, and many cases have been disallowed in consequence of the lack of such evidence.

The time for filing such claims under this act expired on the first day of June, 1899.

There has been appropriated from the treasury of the Commonwealth to carry out the provisions of the bounty act the sum of \$77,200, and there has been expended in bounties and expenses the sum of \$74,525.98. There are still many claims in process of settlement which will require, in the opinion of the commission, not less than \$40,000.

ESTIMATES FOR 1900.

The estimates of the expenses for the current year are largely based upon the reports submitted to the Auditor by the officers and boards having charge of the several branches of the public service, under the provisions of chapter 41 of the Acts of 1885.

From the best information obtainable, the expenses in detail will be as follows:—

ESTIMATED EXPENSES.				
Executive department,	.	.	.	\$33,400 00
Legislative department,	.	.	.	356,100 00
Secretary's department,	.	.	.	38,700 00
Treasurer's department,	.	.	.	36,050 00
Auditor's department,	.	.	.	19,100 00
Attorney-General's department,	.	.	.	41,000 00
Tax Commissioner's department,	.	.	.	32,900 00
Commissioners of Savings Banks,	.	.	.	18,800 00
Insurance Commissioner's department,	.	.	.	41,500 00
Harbor and Land Commissioners,	.	.	.	27,650 00
Commissioners of Inland Fisheries and Game,	.	.	.	20,000 00
Railroad Commissioners,	.	.	.	33,050 00
Bureau of Statistics of Labor,	.	.	.	29,800 00
Civil Service Commissioners,	.	.	.	23,500 00
Gas and Electric Light Commissioners,	.	.	.	17,500 00
Cattle Commissioners,	.	.	.	50,000 00
Controller of County Accounts,	.	.	.	8,000 00
Commissioner of Public Records,	..	..	.	4,990 00
State Board of Arbitration,	.	.	.	10,450 00
Inspector of Gas Meters,	.	.	.	8,100 00
Assayer and Inspector of Liquors,	.	.	.	1,200 00
State Board of Health,	.	.	.	20,000 00
Commissioners of Nautical Training School,	.	.	.	55,000 00
<i>Amount carried forward,</i>	.	.	.	<u>\$926,790 00</u>

<i>Amount brought forward,</i>	\$926,790 00	
Deputy Sealer of Weights, Measures, etc.,	2,300 00	
Ballot Law Commission,	2,000 00	
State Fire Marshal,	35,400 00	
Board of Registration in Pharmacy,	5,500 00	
Commission on Topographical Survey and Map of Massachusetts,	21,500 00	
Massachusetts Highway Commission,	28,500 00	
Metropolitan Park Commission,	130,000 00	
	<hr/>	\$1,151,990 00
Educational, — deaf and dumb, etc.,	\$127,800 00	
Normal Art School,	24,136 00	
Printing other than legislative,	107,000 00	
State library,	16,600 00	
Judiciary,	342,216 67	
Court of registration,	35,500 00	
	<hr/>	653,252 67

AGRICULTURAL DEPARTMENT.

Secretary's department,	\$9,600 00	
Members' travel,	1,900 00	
Agricultural bounties,	19,800 00	
State Dairy Bureau,	8,700 00	
Nails or spikes for marking trees,	200 00	
Massachusetts Agricultural College, trus- tees' travel,	800 00	
	<hr/>	41,000 00

CHARITABLE.

State Board of Insanity.

Expenses of the Board,	\$5,000 00	
Salaries,	12,900 00	
Transportation of paupers,	12,000 00	
Support of insane, boarded out,	7,000 00	
	<hr/>	36,900 00

State Board of Charity.

Division of State adult poor,	\$37,000 00	
Division of State minor wards,	37,000 00	
Expenses of the Board,	7,000 00	
Auxiliary visitors,	1,400 00	
	<hr/>	82,400 00

Miscellaneous Charitable.

Support of State insane persons,	\$260,000 00	
Transportation of State paupers,	10,000 00	
Temporary aid to State paupers,	37,000 00	
	<hr/>	
<i>Amounts carried forward,</i>	\$307,000 00	\$1,965,542 67

<i>Amounts brought forward,</i>	\$307,000 00	\$1,965,542 67
Support of State paupers,	95,000 00	
Burial of State paupers,	10,000 00	
Support of pauper infants,	85,000 00	
Indigent and neglected children,	133,000 00	
State Almshouse,	170,000 00	
Massachusetts Hospital for Consumptives,	72,000 00	
Massachusetts Hospital for Epileptics,	15,000 00	
Medfield Insane Asylum,	30,000 00	
Massachusetts School for Feeble-minded,	53,000 00	
Expenses of contagious diseases,	3,000 00	
Education of indigent children in the public schools,	12,000 00	
Medical examiners' fees,	500 00	
Annuities,	5,680 00	
Pensions,	520 00	
		941,700 00

REFORMATORY AND CORRECTIONAL.

State Prison,	\$164,000 00	
Massachusetts Reformatory,	216,600 00	
Reformatory Prison for Women,	57,600 00	
State Farm,	152,000 00	
Lyman School for Boys,	75,335 00	
State Industrial School for Girls,	39,200 00	
Aiding convicts discharged from State Prison,	3,000 00	
Agent for aiding discharged female convicts,	4,000 00	
Aiding prisoners discharged from Massachusetts Reformatory,	5,000 00	
Commissioners of Prisons,	9,500 00	
Commissioners of Prisons' agents,	5,200 00	
District Police,	109,900 00	
Trustees Lyman and Industrial Schools,	1,000 00	
Trustees Lyman and Industrial Schools, agents,	7,500 00	
General Superintendent of Prisons,	6,500 00	
Massachusetts Hospital for Dipsomaniacs and Inebriates,	22,000 00	
Miscellaneous,	900 00	
		879,235 00
State House expenditures,	\$115,000 00	
Commonwealth building,	3,900 00	
		118,900 00
<i>Amount carried forward,</i>		\$3,905,377 67

Amount brought forward, \$3,905,877 67

WAR EXPENSES.

State and military aid,	\$757,600 00	
Commissioners on State Aid,	11,400 00	
State Pension Agent,	6,700 00	
Postage, printing, etc., on account of State aid,	800 00	
Bounties to Massachusetts volunteers,	40,000 00	
	<hr/>	816,500 00

Military.

Adjutant-General's bureau,	\$22,900 00	
Quartermaster-General's bureau,	5,000 00	
Militia bounty,	146,800 00	
Militia transportation,	19,000 00	
Quartermaster's supplies,	15,000 00	
Armory rents,	38,500 00	
Militia camp ground,	1,000 00	
Military accounts,	4,000 00	
Repairs to clothing,	9,000 00	
Care of armories,	22,000 00	
Care of U. S. S. "Minnesota,"	4,000 00	
Janitors of armories,	7,000 00	
Rifle practice,	15,000 00	
Instruction in heavy artillery,	8,000 00	
Surgeon-General's bureau, etc.,	3,200 00	
	<hr/>	\$15,400 00
Interest,	\$2,152,025 00	
Premium on exchange,	5,000 00	
Unpaid interest,	5,507 50	
Unpaid warrants,	139 17	
Unexpended appropriations, about	900,000 00	
Deficiencies, about	35,000 00	
	<hr/>	3,097,671 67

MISCELLANEOUS.

Escheated estates,	\$4,000 00	
Annuities M. Jhonnot,	200 00	
Construction of roads in Mashpee,	500 00	
Construction of roads in Truro,	300 00	
Agricultural Experiment Station,	10,000 00	
Massachusetts agricultural scholarships,	10,000 00	
Massachusetts Agricultural College,	10,000 00	
Commercial feed stuffs,	1,200 00	
Veterinary laboratory,	1,000 00	
Unclaimed dividends of insurance companies and savings banks,	3,000 00	
Removal of wrecks from tide-waters,	5,000 00	
	<hr/>	
<i>Amounts carried forward,</i>	\$45,200 00	\$8,134,949 34

<i>Amounts brought forward,</i>	\$45,200 00	\$8,131,949 34
Arrangement and preservation of the records in Secretary's department,	5,000 00	
Operating the Charles River valley system of sewerage,	49,000 00	
Operating north metropolitan system of sewerage,	95,000 00	
Operating Neponset River system of sewerage,	25,000 00	
Massachusetts State Firemen's Association,	10,000 00	
Massachusetts school fund,	100,000 00	
Harbor improvement loan sinking fund,	5,250 24	
Massachusetts war loan sinking fund,	21,922 48	
Metropolitan parks loan sinking fund,	18,081 31	
Prison and hospital loan sinking fund,	8,171 28	
State House loans sinking fund,	126,367 25	
Adulteration of food and drugs,	11,500 00	
Protection of inland waters,	80,000 00	
Printing and distributing ballots, blanks, inspection of ballot boxes, etc.,	21,500 00	
Aid to small towns to provide school superintendents,	65,000 00	
Support of normal schools, revenue,	150,000 00	
Extraordinary expenses,	15,000 00	
Premium on purchases for the Massachusetts school fund,	25,000 00	
Aid to free public libraries,	1,000 00	
Commonwealth's portion of expense of sewerage at Waltham,	820 89	
Massachusetts Institute of Technology,	29,000 00	
Worcester Polytechnic Institute,	6,000 00	
Examination of teachers,	500 00	
Military museum,	1,500 00	
Extermination gypsy moth,	200,000 00	
Compensation of inspectors of animals and provisions,	8,000 00	
Massachusetts Soldiers' Home,	35,000 00	
Consolidation and arrangement of the Statutes,	10,000 00	
Regimental histories,	2,000 00	
Expressage on documents,	2,900 00	
State Farm buildings,	28,000 00	
Bureau of Labor, rent,	762 50	
Massachusetts Revolutionary Records,	3,000 00	
Preservation of war records,	2,500 00	
Miscellaneous,	20,000 00	
	<hr/>	1,177,975 95
		<hr/>
		\$9,312,925 29

ESTIMATED REVENUE.

The estimates of the revenue are based upon existing laws in relation to licenses, fees, the income of certain institutions, etc., and the taxation of property and corporate franchises.

Corporation taxes, net,	\$1,000,000 00
Corporation tax due and unpaid,	69,914 25
Bank stock taxes, net,	370,000 00
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,350,000 00
Collateral legacy tax,	350,000 00
Insurance taxes and licenses,	350,000 00
Excise tax on life insurance companies,	200,000 00
Gas and Electric Light Commissioners' tax,	17,500 00
Gas inspection tax,	8,100 00
Railroad Commissioners' tax,	33,050 00
Foreign railroad companies' tax,	26,000 00
Coal and mining companies' tax,	12,000 00
Hawkers' and peddlers' licenses,	18,000 00
Secretary's fees and commissions,	30,000 00
Fees from courts of insolvency,	10,000 00
Income from Massachusetts Reformatory,	7,500 00
Income from State Prison,	6,000 00
Income from Almshouse, Women's Prison and Reform Schools,	5,000 00
Operating the Charles River valley system of sewerage,	49,000 00
Operating north metropolitan system of sewerage,	95,000 00
Operating the Neponset River system of sewerage,	25,000 00
Care and maintenance of reservations,	85,000 00
Care and maintenance of parkways,	45,000 00
Liquor licenses,	700,000 00
Cities and towns for support of paupers,	90,000 00
Interest on armory loan,	48,800 00
Interest on Fitchburg Railroad securities loan,	175,000 00
Interest on metropolitan parks loan,	230,250 00
Interest on metropolitan parks loan, series two,	46,000 00
Interest on metropolitan sewerage loan,	215,375 00
Interest on metropolitan sewerage loan, Neponset,	27,475 00
Interest on metropolitan water loan,	685,000 00
<i>Amount carried forward,</i>	<i>\$6,564,964 25</i>

<i>Amount brought forward,</i>	.	.	.	\$6,564,964	25
Interest on deposits,	.	.	.	150,000	00
Miscellaneous,	.	.	.	40,000	00
				<hr/>	\$6,564,964 25
Cash on hand Jan. 1, 1900,	.	.	.	.	1,753,793 29
					<hr/>
Total,	.	.	.	.	\$8,318,757 54
Estimated expenses,	.	.	.	\$9,312,925	29
Estimated revenue,	.	.	.	8,318,757	54
Total to be provided for by taxation,	.			<hr/>	\$994,167 75

The amount to be provided for by taxation is less by \$245,874.37 than was the amount as appears by the Auditor's estimates in 1899. It is apparent by these figures that with due economy the Legislature of the present year can close its session with a State tax of about the same as the year 1899, that is to say, \$1,500,000. It will be observed that there is included in the estimates of expenses a large item of \$900,000 unexpended appropriations, a large portion of which will be needed during the present year in meeting outstanding claims. Such appropriations are available for two political years, and are required to form a part of the Auditor's estimates.

DUTIES OF THE AUDITOR.

Among the other duties devolving upon the Auditor of Accounts are the following:—

Section 6 of chapter 16 of the Public Statutes says: "The Auditor shall annually, in the month of January, examine the books, accounts and vouchers of the Treasurer." The books, accounts and vouchers of the Treasurer were examined by the Auditor during the month of January, as is required by law, and found to be correct. The receipts, payments and bonds were found to conform to the records kept in the Auditor's department.

By chapter 279 of the Acts of 1894, section 9, the Auditor of the Commonwealth is a member of the State Aid Commission, and considerable time has been devoted during the past year to the consideration of State and military aid cases. And chapter 179 of the Acts of the year 1897 intrusts the

Auditor with the duty, in connection with the Secretary of the Commonwealth and the Adjutant-General, of acting upon claims for unpaid bounties. A very large number of claims has been presented during the past year to the commission, involving a great deal of labor and research, which has added very materially to his duties.

By chapter 475 of the Acts of the year 1899 the Auditor is made a member of the commission to provide for the publication of a record of Massachusetts troops and officers, sailors and marines in the war of the rebellion.

PART I.

REVENUE RECEIPTS AND PAYMENTS.

Statement I. — Receipts and Payments

RECEIPTS ON ACCOUNT OF REVENUE.

Detail			
	Cash on hand Jan. 1, 1899,		\$2,141,827 20
1	State tax,	\$1,500,000 00	
2	Corporation tax,	5,202,266 67	
3	Savings bank tax,	1,330,163 63	
4	National bank tax,	914,047 13	
5	Excise tax on life insurance companies, . .	203,511 18	
6	Massachusetts Hospital Life Insurance Com- pany,	58,485 62	
7	Annual insurance companies' tax,	293,175 92	
8	Life insurance companies' tax,	22,680 47	
9	Insurance licenses,	50,219 53	
10	Special license insurance tax,	628 53	
11	Collateral legacy tax,	478,809 77	
12	Coal and mining companies' tax,	13,296 27	
13	Gas light companies' tax,	4,065 81	
14	Gas and Electric Light Commissioners' tax, .	15,771 65	
15	Railroad Commissioners' tax,	31,796 27	
16	Foreign railroad companies' tax,	26,749 00	
17	Boston Elevated Railway Company's tax, .	84,625 11	
18	Railroad reports,	2,840 00	
19	Liquor licenses,	733,467 38	
20	Interest on liquor licenses,	12 58	
21	Interest on deposits,	174,549 33	
22	Interest on corporation tax,	2,667 80	
23	Interest on collateral legacy tax,	6,103 50	
24	Interest on abolition grade crossings loan, .	67,265 91	
25	Interest on armory loan,	43,800 00	
26	Interest on Fitchburg Railroad securities loan,	175,000 00	
27	Interest on Massachusetts Hospital for Epi- leptics loan,	361 25	
28	Interest on Massachusetts war loan, . . .	829 58	
29	Interest on metropolitan sewerage loan, . .	237,649 31	
30	Interest on metropolitan sewerage loan, Ne- ponset valley,	31,598 75	
31	Interest on metropolitan parks loan, . . .	199,500 00	
32	Interest on metropolitan parks loan, series two,	54,672 32	
33	Interest on metropolitan water loan, . . .	595,297 50	
34	Interest on State highway loan,	2,700 00	
35	State Prison industries,	287,681 07	
36	Income State Prison,	7,000 93	
37	Massachusetts Reformatory industries, . .	286,070 33	
38	Income Massachusetts Reformatory, . . .	7,177 58	
39	Reformatory Prison for Women industries, .	58,600 59	
40	Income Reformatory Prison for Women, . .	2,009 57	
41	Income State Almshouse,	1,330 03	
42	State Farm industries,	4,196 31	
43	Income State Farm,	810 39	
44	Income Lyman School for Boys,	437 65	
45	Income State Industrial School,	360 18	
46	Income State Board of Charity,	107,655 59	
47	Foreign corporation fees,	6,945 00	
48	Fees for liquor certificates to druggists, .	1,087 00	
49	Fees from courts of insolvency,	14,353 20	
50	Fees from clerk of supreme judicial court, .	873 00	
51	Fees for commissions,	9,915 00	
52	Fees from Attorney-General,	798 69	
53	Fees from Reporter of Decisions,	82 03	
54	Fees, miscellaneous,	2,795 65	
55	Corporation fees,	24,160 25	
56	Fees from District Police,	16 00	
57	Fees from State inspection of boilers, . .	13,141 02	
	<i>Amounts carried forward,</i>	<i>\$13,395,602 68</i>	<i>\$2,141,827 20</i>

on Account of Revenue.

PAYMENTS ON ACCOUNT OF REVENUE.

Legislative department,	\$325,439 60
Executive department,	43,818 59
Secretary's department,	45,567 59
Treasurer's department,	42,107 81
Auditor's department,	18,215 85
Attorney-General's department,	30,291 82
State House expenses,	104,671 52
Commonwealth building expenses,	2,593 44
State printing,	142,831 92
Judiciary,	335,328 87
Tax Commissioner's department,	30,772 63
Commissioners of Savings Banks,	16,512 37
Insurance Commissioner,	39,431 47
Harbor and Land Commissioners,	21,707 12
Railroad Commissioners,	33,467 54
Civil Service Commission,	23,158 65
Gas and Electric Light Commissioners,	15,401 17
Controller of County Accounts,	7,069 50
Bureau of Statistics of Labor,	31,364 84
Commissioner of Public Records,	4,218 80
State Board of Arbitration,	8,518 37
Commissioners on Nautical Training School,	57,810 44
Commission on Topographical Survey and Map of Massachusetts,	18,746 88
Commissioners on Inland Fisheries and Game,	13,240 71
Cattle Commissioners,	31,172 80
Court of Registration,	21,985 43
Ballot Law Commission,	1,553 05
State Highway Commission,	25,981 29
Assayer and Inspector of Liquors,	1,200 00
Inspectors of gas meters,	4,221 88
Board of Registration in Pharmacy,	5,586 20
State Fire Marshal,	34,310 66
State Board of Health,	62,833 85
Agricultural,	84,720 39
Educational expenses,	373,840 43
State library,	17,200 96
Charitable department,	917,842 00
State Board of Charity,	76,252 36
State Board of Insanity,	19,460 23
Military department,	295,301 29
Expenses resulting from the war,	898,736 25
Reformatory and correctional,	1,456,753 04
Public buildings,	409,414 32
Massachusetts war loan sinking fund,	3,500 00
Prison and hospital loan sinking fund,	7,518 92
Metropolitan parks loan sinking fund,	14,795 05
Massachusetts school fund,	100,000 00
Boston Elevated Railway Company's tax,	84,625 11
Fees from courts of insolvency,	76 00
Liquor licenses,	262 50
Collateral legacy tax,	620 76
Annual insurance companies' tax,	7,000 00
Corporation tax,	4,253,136 10
National bank tax,	532,976 51
Foreign ships,	2,415 20
Construction of roads in Mashpee,	300 00
Construction of roads in Truro,	500 00
Gratuities,	7,703 00
Dividends of insolvent corporations,	40 16
Massachusetts State Firemen's Association,	10,000 00
Ballot boxes for cities and towns,	1,653 68
<i>Amount carried forward,</i>	<i>\$11,177,174 92</i>

Statement I. — Receipts and Payments

RECEIPTS ON ACCOUNT OF REVENUE — *Concluded.*

		Amounts brought forward, . . .	\$13,395,602 68	\$2,141,827 20
Detail				
58	Commissioner of Corporation fees, . . .		1,355 50	
59	Hawkers' and peddlers' licenses, . . .		20,412 00	
60	Limited partnerships, . . .		38 00	
61	Sale of books, . . .		2,345 97	
62	Sale of Massachusetts atlas sheets, . . .		192 11	
63	Sale of Bradford's History, . . .		2,958 00	
64	Quartermaster's supplies, . . .		733 60	
65	Surgeon-General's contingent, . . .		700 00	
66	State exhibit of drawing in public schools, . . .		55 00	
67	Support of insane persons, . . .		22 29	
68	State Board of Charity, transportation of paupers, . . .		107 69	
69	Support and transportation of pauper infants, . . .		70 57	
70	Indigent and neglected children, . . .		201 01	
71	Rent of great ponds, . . .		25 00	
72	Removal of wrecks, . . .		30 00	
73	Escheated estates, . . .		2,963 94	
74	Conscience fund, . . .		15 00	
75	Penalties from gas and electric light companies, . . .		5 00	
76	Penalties for illegal sale of dairy products, . . .		491 35	
77	Penalties for infringement of fish laws, . . .		760 73	
78	Penalties for failure to make returns to State Board of Charity, . . .		268 00	
79	Expenses on account of Province lands, . . .		107 66	
80	Extermination of the gypsy moth, . . .		35 45	
81	Dividends from insolvent corporations, . . .		131 22	
82	North Adams Normal School buildings, . . .		12,500 00	
83	Fitchburg Normal School buildings, . . .		20,000 00	
84	Improvement of Sudbury meadows, . . .		999 98	
85	Charles River system of sewage disposal, maintenance, . . .		47,376 00	
86	North metropolitan system sewage disposal, maintenance, . . .		97,974 69	
87	Neponset system sewage disposal, maintenance, . . .		21,598 00	
88	Care and custody of trust deposits, . . .		1,792 81	
89	Massachusetts State Firemen's Association, . . .		1 38	
90	Commissioner Public Records, . . .		9 48	
91	Cattle Commissioners' expenses, . . .		600 97	
92	Bureau of Labor expenses, . . .		625 90	
93	Commissioners on Nautical Training School, . . .		8 84	
94	Board of Registration in Pharmacy, . . .		3 33	
95	State Fire Marshal's expenses, . . .		8 99	
96	Repairs, improvements and furniture, . . .		246 21	
97	Treasurer's incidentals, . . .		2,036 20	
98	Extraordinary expenses, . . .		7 62	
99	House stationery, . . .		1 00	
100	Premium on exchange, . . .		1,162 50	
101	Sale of Worcester Insane Hospital lands, . . .		500 00	
102	Endowment of colleges for the benefit of agriculture and the mechanic arts, . . .		25,000 00	
103	Massachusetts Soldiers' Home, . . .		28,846 15	
104	Sterling interest, . . .		3,678,352 49	
105	Temporary loans, . . .		2,450,000 00	
				19,819,280 31
				\$21,961,107 51

on Account of Revenue—*Concluded.*PAYMENTS ON ACCOUNT OF REVENUE—*Concluded.*

<i>Amount brought forward,</i>	\$11,177,174 92	
Premium on exchange,	1,685 25	
Sterling interest,	3,592,334 63	
Interest,	2,385,104 78	
Boundary lines between Commonwealth and States of New Hampshire and Vermont,	493 84	
Boundary lines between Gay Head and Chilmark,	4,998 45	
Lowell Textile School,	18,000 00	
Paris Exposition, 1900,	14,070 69	
Annuities of M. Jhonnot,	200 00	
Expenses on account Province lands,	3,011 73	
Charles River system of sewage disposal, mainten- ance,	46,546 60	
Neponset system sewage disposal, maintenance,	21,399 02	
North metropolitan system of sewage disposal, maintenance,	73,948 84	
Endowment of colleges for the benefit of agricult- ure and the mechanic arts,	25,000 00	
Decennial census,	1,750 21	
Extermination of the gypsy moth,	212,033 59	
Monument on Dorchester Heights,	793 17	
Myles Standish Monument Association,	4,000 00	
Consolidation and arrangement of the Statutes,	19,261 38	
Massachusetts Institute of Technology,	29,000 00	
Worcester Polytechnic Institute,	6,000 00	
Premium on Massachusetts school fund securities,	10,000 65	
New England Industrial School for Deaf Mutes,	2,000 00	
Sewage disposal Massachusetts School for Feeble- minded,	1,115 70	
Restoration of Green Harbor,	33,797 76	
Channel from Osterville Bay to Vineyard Sound,	11,222 15	
Channel from Vineyard Sound to Lake Anthony,	19,461 26	
Surveys of sundry channels at Hyannis, East Bay and Witchmere,	1,503 64	
Improvement of navigation of Connecticut River,	89 37	
Removal of wrecks from tide-waters,	1,323 50	
Surveys by Harbor and Land Commissioners and improvement of harbors,	4,960 25	
Discharge of sewage into Boston harbor,	2,126 31	
High-level sewer,	6,667 95	
Portraits of governors,	1,000 00	
Portraits of presidents of the Senate,	299 83	
Apparatus for examination of engineers, etc.,	1,562 29	
Counting apparatus for elections,	500 00	
Steamer for enforcement of fish laws,	216 22	
Expenses, steamer "Lexington,"	7,552 80	
Convention of Farmers' National Congress,	584 06	
Town of Scituate, repair of roads,	13,651 40	
Wachusett State reservation,	371 98	
Sale of Worcester Insane Hospital lands,	500 00	
Temporary loans,	2,450,000 00	
Cash on hand Jan. 1, 1900,	.	\$20,207,314 22
		1,753,793 29
		<hr/> \$21,961,107 51

STATEMENT II. — REVENUE PROPERLY BELONGING TO 1898 AND 1899.

STATEMENT No. II.

REVENUE PROPERLY BELONGING TO 1898 AND 1899.

[Particulars of 1899 in Detailed Statement No. 3.]

		1898.	1899.
Detail			
1	State tax,	\$1,500,000 00	\$1,500,000 00
2	Corporation tax,	4,193,261 62	5,134,983 77
3	Savings bank tax,	1,276,428 68	1,329,875 83
4	National bank tax,	980,375 89	909,807 50
5	Excise tax on life insurance com- panies,	193,022 97	203,511 18
6	Massachusetts Hospital Life In- surance Company,	57,243 96	58,485 62
7	Annual insurance companies' tax,	284,178 07	291,839 79
8	Life insurance companies' tax, .	20,846 41	22,680 47
9	Insurance licenses,	48,425 28	50,219 53
10	Special license insurance tax, .	999 57	626 53
11	Collateral legacy tax,	563,774 09	478,809 77
12	Coal and mining companies' tax, .	7,545 66	13,236 27
13	Gas light companies' tax,	4,097 48	4,060 72
14	Gas and Electric Light Commis- sioners' tax,	13,191 23	15,734 24
15	Railroad Commissioners' tax, . .	32,194 19	31,796 27
16	Foreign railroad companies' tax, .	26,749 00	26,749 00
17	Boston Elevated Railway Com- pany's tax,	80,317 09	84,625 11
18	Railroad reports,	2,740 00	2,840 00
19	Liquor licenses,	774,168 24	724,604 50
20	Interest on liquor licenses, . . .	115 18	12 58
21	Interest on deposits,	153,180 89	155,504 68
22	Interest on corporation tax, . . .	2,606 37	2,667 80
23	Interest on collateral legacy tax,	8,422 98	6,103 50
24	Interest on abolition grade cross- ings loan,	59,605 75	67,265 91
25	Interest on armory loan,	43,800 00	43,800 00
26	Interest on Fitchburg Railroad securities loan,	175,035 00	175,000 00
27	Interest on Massachusetts Hospi- tal for Epileptics loan,	-	361 25
28	Interest on Massachusetts war loan,	12,031 33	829 58
29	Interest on metropolitan sewerage loan,	181,617 76	237,649 31
30	Interest on metropolitan sewerage loan, Neponset valley,	25,847 60	31,598 75

STATEMENT II.—REVENUE PROPERLY BELONGING TO 1898 AND 1899

REVENUE BELONGING TO 1898 AND 1899—*Continued.*

		1898.	1899.
Mail			
31	Interest on metropolitan parks loan,	\$164,500 00	\$199,500 00
32	Interest on metropolitan parks loan, series two,	73,500 00	54,672 32
33	Interest on metropolitan water loan,	523,950 00	595,297 50
34	Interest on State highway loan,	4,207 30	2,700 00
35	State Prison industries,	215,789 68	287,681 07
36	Income State Prison,	6,556 80	7,000 93
37	Massachusetts Reformatory industries,	200,490 71	286,070 33
38	Income Massachusetts Reformatory,	7,674 59	7,177 58
39	Reformatory Prison for Women industries,	41,213 50	58,600 59
40	Income Reformatory Prison for Women,	2,414 25	2,009 57
41	Income State Almshouse,	944 51	1,330 03
42	State Farm industries,	3,748 37	4,196 31
43	Income State Farm,	1,808 43	810 39
44	Income Lyman School for Boys,	552 57	437 65
45	Income State Industrial School,	1,038 15	360 18
46	Income State Board of Charity,	89,356 89	107,655 59
47	Foreign corporation fees,	4,415 00	6,945 00
48	Fees from liquor certificates to druggists,	1,128 00	1,087 00
49	Fees from courts of insolvency,	19,161 34	10,609 65
50	Fees from clerk of supreme judicial court,	393 00	373 00
51	Fees for commissions,	10,105 00	9,915 00
52	Fees from Attorney-General,	833 70	798 69
53	Fees from Reporter of Decisions,	61 40	82 03
54	Fees, miscellaneous,	3,428 25	2,795 65
55	Corporation fees,	22,150 37	24,160 25
56	Fees from District Police,	3 60	16 00
57	Fees from State inspection of boilers,	9,540 00	13,141 02
58	Commissioner of Corporation fees,	1,516 00	1,355 50
59	Hawkers' and peddlers' licenses,	17,605 50	20,412 00
60	Limited partnerships,	40 00	38 00
61	Sale of books,	2,981 15	2,345 97
62	Sale of Massachusetts atlas sheets,	265 82	192 11
63	Sale of Bradford's History,	1,633 00	2,958 00
64	Quartermaster's supplies,	7,765 19	733 60
65	Surgeon-General's contingent,	—	700 00
66	State exhibit of drawing in public schools,	—	55 00
67	Support of insane persons,	—	22 29

STATEMENT II. — REVENUE PROPERLY BELONGING TO 1898 AND 1899.

REVENUE BELONGING TO 1898 AND 1899 — *Continued.*

		1898.	1899.
Detail			
68	State Board of Charity, transportation of paupers,	-	\$107 69
69	Support and transportation of pauper infants,	\$458 22	70 57
70	Indigent and neglected children,	-	201 01
71	Rent of great ponds,	26 00	25 00
72	Removal of wrecks,	-	30 00
73	Escheated estates,	5,712 21	2,963 94
74	Conscience fund,	15 00	15 00
75	Penalties from gas and electric light companies,	55 00	5 00
76	Penalties for illegal sale of dairy products,	220 00	491 35
77	Penalties for infringement of fish laws,	35 00	760 73
78	Penalties for failure to make returns to State Board of Charity,	476 00	268 00
79	Expenses on account of Province lands,	-	107 66
80	Extermination of the gypsy moth,	6 61	35 45
81	Dividends from insolvent corporations,	240 76	131 22
82	North Adams Normal School buildings,	-	12,500 00
83	Fitchburg Normal School buildings,	-	20,000 00
84	Improvement of Sudbury meadows,	999 98	999 98
85	Charles River system sewage disposal, maintenance,	62,500 00	47,376 00
86	North metropolitan system sewage disposal, maintenance,	23,801 76	97,974 69
87	Neponset system sewage disposal, maintenance,	1,000 00	21,598 00
88	Care and custody of trust deposits,	1,799 93	1,792 81
89	Massachusetts State Firemen's Association,	2,685 37	1 38
90	Commissioner of Public Records,	-	9 48
91	Cattle Commissioners' expenses,	1,486 48	600 97
92	Bureau of Labor expenses,	224 02	625 90
93	Commissioners on Nautical Training School,	-	8 84
94	Board of Registration in Pharmacy,	-	3 33
95	State Fire Marshal's expenses,	-	8 99
96	Repairs, improvements and furniture,	-	246 21
97	Treasurer's incidentals,	-	2,036 20
98	Extraordinary expenses,	-	7 62

STATEMENT II.—REVENUE PROPERLY BELONGING TO 1898 AND 1899.

REVENUE BELONGING TO 1898 AND 1899—*Concluded.*

		1898.	1899.
Detail			
99	House stationery,	-	\$1 00
100	Premium on exchange,	\$305 40	1,162 50
	Interest on Massachusetts Hospi- tal for Consumptives loan,	108 75	-
	Interest on State House construc- tion loan,	287 50	-
	Interest on Gas and Electric Light Commissioners' tax,	06	-
	Income Massachusetts Hospital for Epileptics,	117 69	-
	Courts of insolvency, officers' fees,	8,318 78	-
	Sale of ballot boxes,	2,700 00	-
	Cases settlement and bastardy,	50 00	-
	Contract forfeitures,	250 00	-
	Contested election cases,	21 60	-
	Militia transportation,	107 10	-
	Medfield Insane Asylum build- ings,	85 94	-
	Temporary quarters for the Senate,	50 00	-
	Sale of "Ocean Gem,"	837 49	-
	High-level sewer,	15,000 00	-
	Department of minor wards, ex- penses,	15 00	-
	Committee on relations between street railways and municipal corporations,	6,502 82	-
	Sewage disposal, Salem and Pea- body,	3,420 62	-
	House travelling expenses,	10 00	-
	Fuel and lights,	39 38	-
	Sale of old furniture,	1,467 85	-
	State insane paupers,	585 91	-
	Support of paupers by cities and towns,	8 58	-
	Transportation of State paupers,	12 00	-
	Maverick National Bank,	6 49	-
		\$12,809,675 66	\$13,531,181 78

In the preparation of the foregoing statement, the revenue collected in 1899 which belongs to 1898 is credited to the latter year.

All sums of money paid from the revenue to the several funds, and many entries in Statement No. I., which are necessary for an accurate system of book-keeping, but

which are temporary and disappear in a statement of actual results, are omitted.

The following items are of the classes named, and if they are added to the revenue of 1899, in Statement No. II., the footing will agree with the aggregate of the receipts in Statement No. I., viz. : —

Temporary loans,	\$2,450,000 00
Massachusetts Soldiers' Home, from United States, .	28,846 15
Sterling interest,	3,678,352 49
Revenue of previous years,	105,399 89
Endowment of colleges for the benefit of agriculture and mechanic arts,	25,000 00
Worcester Insane Hospital lands, sale of,	500 00
	<hr/>
	\$6,288,098 53
Add footing of Statement II.,	13,531,181 78
	<hr/>
Total as in Statement I.,	\$19,819,280 31

STATEMENT III.

Revenue Receipts.

DETAILS 1.

STATEMENT No. III.

DETAILS No. 1.

STATE TAX FOR 1899.

[Acts 1899, chap. 461.]

Received from the following cities and towns: —

Abington, . . . \$1,335 00	Blackstone, . . . \$1,485 00
Acton, . . . 870 00	Blandford, . . . 255 00
Acushnet, . . . 360 00	Bolton, . . . 270 00
Adams, . . . 2,610 00	Boston, . . . 536,670 00
Agawam, . . . 765 00	Bourne, . . . 1,155 00
Alford, . . . 105 00	Boxborough, . . . 120 00
Amesbury, . . . 3,015 00	Boxford, . . . 510 00
Amherst, . . . 1,755 00	Boylston, . . . 300 00
Andover, . . . 2,820 00	Braintree, . . . 2,610 00
Arlington, . . . 4,635 00	Brewster, . . . 315 00
Ashburnham, . . . 570 00	Bridgewater, . . . 1,410 00
Ashby, . . . 285 00	Brimfield, . . . 240 00
Ashfield, . . . 285 00	Brockton, . . . 14,250 00
Ashland, . . . 645 00	Brookfield, . . . 840 00
Athol, . . . 2,295 00	Brookline, . . . 36,360 00
Attleborough, . . . 3,135 00	Buckland, . . . 345 00
Auburn, . . . 330 00	Burlington, . . . 270 00
Avon, . . . 465 00	Cambridge, . . . 48,195 00
Ayer, . . . 765 00	Canton, . . . 2,430 00
Barnstable, . . . 2,235 00	Carlisle, . . . 180 00
Barre, . . . 825 00	Carver, . . . 480 00
Becket, . . . 255 00	Charlemont, . . . 210 00
Bedford, . . . 555 00	Charlton, . . . 540 00
Belchertown, . . . 510 00	Chatham, . . . 525 00
Bellingham, . . . 420 00	Chelmsford, . . . 1,305 00
Belmont, . . . 2,445 00	Chelsea, . . . 12,765 00
Berkley, . . . 255 00	Cheshire, . . . 405 00
Berlin, . . . 270 00	Chester, . . . 375 00
Bernardston, . . . 255 00	Chesterfield, . . . 165 00
Beverly, . . . 8,115 00	Chicopee, . . . 5,370 00
Billerica, . . . 1,170 00	Chilmark, . . . 120 00

STATEMENT III.

Revenue Receipts.

DETAILS 1.

STATE TAX — *Continued.*

Clarksburg, . . .	\$150 00	Gay Head, . . .	\$15 00
Clinton, . . .	3,975 00	Georgetown, . . .	600 00
Cohasset, . . .	3,105 00	Gill, . . .	270 00
Colrain, . . .	360 00	Gloucester, . . .	8,895 00
Concord, . . .	2,385 00	Goshen, . . .	75 00
Conway, . . .	390 00	Gosnold, . . .	120 00
Cottage City, . . .	840 00	Grafton, . . .	1,395 00
Cummington, . . .	165 00	Granby, . . .	255 00
Dalton, . . .	1,620 00	Granville, . . .	210 00
Dana, . . .	180 00	Great Barrington, . . .	2,085 00
Danvers, . . .	2,820 00	Greenfield, . . .	3,390 00
Dartmouth, . . .	1,485 00	Greenwich, . . .	150 00
Dedham, . . .	4,455 00	Groton, . . .	1,590 00
Deerfield, . . .	735 00	Groveland, . . .	570 00
Dennis, . . .	750 00	Hadley, . . .	555 00
Dighton, . . .	480 00	Halifax, . . .	150 00
Douglas, . . .	600 00	Hamilton, . . .	975 00
Dover, . . .	555 00	Hampden, . . .	225 00
Dracut, . . .	1,080 00	Hancock, . . .	180 00
Dudley, . . .	615 00	Hanover, . . .	795 00
Dunstable, . . .	165 00	Hanson, . . .	390 00
Duxbury, . . .	900 00	Hardwick, . . .	885 00
East Bridgewater, . . .	885 00	Harvard, . . .	555 00
East Longmeadow, . . .	375 00	Harwich, . . .	690 00
Eastham, . . .	180 00	Hatfield, . . .	585 00
Easthampton, . . .	1,605 00	Haverhill, . . .	14,085 00
Easton, . . .	2,730 00	Hawley, . . .	90 00
Edgartown, . . .	405 00	Heath, . . .	90 00
Egremont, . . .	255 00	Hingham, . . .	2,460 00
Enfield, . . .	450 00	Hinsdale, . . .	390 00
Erving, . . .	240 00	Holbrook, . . .	780 00
Essex, . . .	615 00	Holden, . . .	675 00
Everett, . . .	8,130 00	Holland, . . .	45 00
Fairhaven, . . .	1,335 00	Holliston, . . .	915 00
Fall River, . . .	38,730 00	Holyoke, . . .	18,285 00
Falmouth, . . .	3,795 00	Hopedale, . . .	1,965 00
Fitchburg, . . .	12,510 00	Hopkinton, . . .	1,050 00
Florida, . . .	90 00	Hubbardston, . . .	375 00
Foxborough, . . .	1,080 00	Hudson, . . .	1,785 00
Framingham, . . .	5,130 00	Hull, . . .	1,860 00
Franklin, . . .	1,725 00	Huntington, . . .	285 00
Freetown, . . .	495 00	Hyde Park, . . .	5,130 00
Gardner, . . .	2,895 00	Ipswich, . . .	1,725 00

STATEMENT III.

Revenue Receipts.

DETAILS 1.

STATE TAX — *Continued.*

Kingston,	\$900 00	Milton,	\$10,890 00
Lakeville,	300 00	Monroe,	90 00
Lancaster,	1,680 00	Monson,	1,095 00
Lanesborough,	255 00	Montague,	2,100 00
Lawrence,	20,205 00	Monterey,	135 00
Lee,	1,020 00	Montgomery,	75 00
Leicester,	1,365 00	Mount Washington,	45 00
Lenox,	1,920 00	Nahant,	3,180 00
Leominster,	3,705 00	Nantucket,	1,755 00
Leverett,	165 00	Natick,	3,330 00
Lexington,	2,595 00	Needham,	1,785 00
Leyden,	165 00	New Ashford,	30 00
Lincoln,	1,020 00	New Bedford,	31,905 00
Littleton,	495 00	New Braintree,	225 00
Longmeadow,	420 00	New Marlborough,	300 00
Lowell,	39,720 00	New Salem,	165 00
Ludlow,	720 00	Newbury,	600 00
Lunenburg,	420 00	Newburyport,	5,760 00
Lynn,	28,095 00	Newton,	29,775 00
Lynnfield,	345 00	Norfolk,	285 00
Malden,	15,690 00	North Adams,	5,205 00
Manchester,	4,260 00	North Andover,	1,920 00
Mansfield,	1,065 00	North Attleborough,	2,205 00
Marblehead,	3,195 00	North Brookfield,	1,170 00
Marion,	540 00	North Reading,	285 00
Marlborough,	5,100 00	Northampton,	6,495 00
Marshfield,	780 00	Northborough,	720 00
Mashpee,	105 00	Northbridge,	2,250 00
Mattapoisett,	870 00	Northfield,	570 00
Maynard,	1,200 00	Norton,	480 00
Medfield,	795 00	Norwell,	570 00
Medford,	10,020 00	Norwood,	2,040 00
Medway,	795 00	Oakham,	180 00
Melrose,	6,645 00	Orange,	1,965 00
Mendon,	315 00	Orleans,	375 00
Merrimac,	735 00	Otis,	120 00
Methuen,	2,190 00	Oxford,	780 00
Middleborough,	2,310 00	Palmer,	1,620 00
Middlefield,	135 00	Paxton,	165 00
Middleton,	300 00	Peabody,	4,380 00
Milford,	3,165 00	Pelham,	105 00
Millbury,	1,290 00	Pembroke,	360 00
Millis,	390 00	Pepperell,	1,200 00

STATEMENT III.

Revenue Receipts.

DETAILS 1.

STATE TAX — *Continued.*

Peru,	\$60 00	Southampton,	\$270 00
Petersham,	360 00	Southborough,	990 00
Phillipston,	150 00	Southbridge,	2,385 00
Pittsfield,	8,415 00	Southwick,	800 00
Plainfield,	90 00	Spencer,	2,325 00
Plymouth,	3,945 00	Springfield,	37,065 00
Plympton,	180 00	Sterling,	480 00
Prescott,	90 00	Stockbridge,	1,830 00
Princeton,	480 00	Stoneham,	2,670 00
Provincetown,	1,140 00	Stoughton,	1,710 00
Quincy,	10,005 00	Stow,	375 00
Randolph,	1,260 00	Sturbridge,	510 00
Raynham,	480 00	Sudbury,	630 00
Reading,	2,280 00	Sunderland,	240 00
Rehoboth,	405 00	Sutton,	735 00
Revere,	4,935 00	Swampscott,	3,180 00
Richmond,	180 00	Swansea,	555 00
Rochester,	285 00	Taunton,	11,745 00
Rockland,	1,725 00	Templeton,	810 00
Rockport,	1,545 00	Tewksbury,	885 00
Rowe,	120 00	Tisbury,	510 00
Rowley,	390 00	Tolland,	75 00
Royalston,	300 00	Topsfield,	435 00
Russell,	255 00	Townsend,	645 00
Rutland,	315 00	Truro,	195 00
Salem,	16,005 00	Tyngsborough,	225 00
Salisbury,	375 00	Tyringham,	120 00
Sandisfield,	195 00	Upton,	600 00
Sandwich,	540 00	Uxbridge,	1,275 00
Saugus,	1,830 00	Wakefield,	3,960 00
Savoy,	90 00	Wales,	165 00
Scituate,	1,805 00	Walpole,	1,305 00
Seekonk,	495 00	Waltham,	10,320 00
Sharon,	1,005 00	Ware,	2,430 00
Sheffield,	495 00	Wareham,	1,245 00
Shelburne,	510 00	Warren,	1,380 00
Sherborn,	435 00	Warwick,	195 00
Shirley,	435 00	Washington,	120 00
Shrewsbury,	585 00	Watertown,	5,295 00
Shutesbury,	90 00	Wayland,	900 00
Somerset,	615 00	Webster,	2,235 00
Somerville,	27,075 00	Wellesley,	4,095 00
South Hadley,	1,320 00	Wellfleet,	420 00

STATEMENT III.

Revenue Receipts.

DETAILS 2.

. STATE TAX — Concluded.

Wendell, . . .	\$135 00	Weymouth, . . .	\$3,915 00
Wenham, . . .	435 00	Whately, . . .	270 00
West Boylston, . . .	705 00	Whitman, . . .	2,070 00
West Bridgewater, . . .	570 00	Wilbraham, . . .	450 00
West Brookfield, . . .	450 00	Williamsburg, . . .	510 00
West Newbury, . . .	510 00	Williamstown, . . .	1,530 00
West Springfield, . . .	2,655 00	Wilmington, . . .	555 00
West Stockbridge, . . .	270 00	Winchendon, . . .	1,395 00
West Tisbury, . . .	225 00	Winchester, . . .	4,095 00
Westborough, . . .	1,665 00	Windsor, . . .	105 00
Westfield, . . .	4,590 00	Winthrop, . . .	3,135 00
Westford, . . .	795 00	Woburn, . . .	5,700 00
Westhampton, . . .	135 00	Worcester, . . .	56,505 00
Westminster, . . .	405 00	Worthington, . . .	180 00
Weston, . . .	2,160 00	Wrentham, . . .	840 00
Westport, . . .	915 00	Yarmouth, . . .	960 00
Westwood, . . .	570 00		
Total amount of State tax,			\$1,500,000 00
Total amount received on account of State tax for			
1899,			\$1,500,000 00

DETAILS No. 2.

CORPORATION TAX.

[Assessed upon valuation of corporate stock over and above municipal taxation for real estate and machinery. Rate, \$15.78.]

Received of the following-named corporations : —

A. A. Mills Company,	\$473 40
A. B. Cutter Company,	96 25
A. B. Noyes & Company Corporation,	66 27
A. C. Dutton Lumber Company,	369 25
A. C. Thompson Company,	134 13
A. F. Bemis Hat Company,	497 07
A. F. Towle & Son Company,	528 63
A. G. Moore Company,	7 89
A. Jus Johnson Company,	213 03
A. L. Blackmer Company, Incorporated,	142 02
A. L. Lewis Company,	110 46
A. L. Ober Company,	88 36
A. M. McPhail Piano Company,	1,025 70

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

A. S. Lowell Company,	\$331 38
A. Storrs & Bement Company,	710 10
A. T. Fairbanks Confectionery Company,	71 01
A. T. Stearns Lumber Company,	3,079 46
A. W. Strauss Paint and Varnish Com- pany,	157 80
Aaron F. Smith Company,	907 35
Acushnet Co-operative Association,	94 28
Acushnet Mills Corporation,	387 39
Adams Brothers Manufacturing Company,	121 50
Adams Gaslight Company,	261 94
Advertiser Newspaper Company,	157 80
Ætna Knitting Company,	24 85
Ætna Mills,	771 64
Agawam Company,	666 70
Agawam Ice Company,	20 51
Agawam Paper Company,	1,118 80
Albert & J. M. Anderson Manufacturing Company,	678 54
Algonquin Printing Company,	1,721 59
Allen & Endicott Building Company, The,	172 00
Allen Lane Company,	1,578 00
American Bell Telephone Company,	506,607 52
American Camera Manufacturing Company,	90 73
American Camphor Refining Company,	315 60
American Car Sprinkler Company,	140 44
American Cigar Company,	344 00
American Citizen Company,	78 90
American Collection Agency,	15 78
American Company,	394 50
American Dry Plate Company, The,	127 81
American Insurance Company,	5,152 17
American Loan and Trust Company,	20,080 05
American Mica Company,	496 84
American Net and Twine Company,	1,008 34
American Optical Company,	10,698 84
American Pad and Paper Company, The,	389 76
American Powder Mills, The,	1,649 68
American Press Association of Massachu- setts,	126 24
American Printing Company, The,	10,441 62
American Rubber Company,	11,885 49
American Shoe Company,	252 48
American Stave and Cooperage Company,	332 95
American Steam Gauge Company,	465 51
American Telephone and Telegraph Com- pany,	43,382 72
American Telephone and Telegraph Com- pany of Massachusetts,	157 80
American Tool and Machine Company,	651 71
American Tube Works,	4,615 65
American Waltham Watch Company,	27,444 57
American Watch Tool Company,	353 47

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Amesbury & Hampton Street Railway Company,	\$63 12
Amesbury & Salisbury Gas Company,	265 10
Amesbury Electric Light, Heat and Power Company,	367 67
Ames Plow Company,	1,656 90
Ames Sword Company,	78 90
Amherst & Sunderland Street Railway Company,	110 46
Amherst Gas Company, The,	236 70
Amherst Water Company,	856 06
Angier Chemical Company, The,	157 80
Anthony Bates Machine Company,	59 96
Appleton Shoe Company,	183 44
Apsley Rubber Company,	1,189 02
Archibald Wheel Company,	1,144 05
Arlington Co-operative Association, The,	2,336 38
Arlington Mills,	5,950 24
Arms Manufacturing Company, The,	391 34
Armstrong Transfer Express Company,	785 84
Arnold-Roberts Company,	157 80
Arthur C. Harvey Company, The,	362 94
Arthur Treat Company,	142 02
Ashfield Co-operative Creamery Association,	11 36
Ashland Leatherboard Company,	78 90
Associated Dealers Credit Bureau,	15 78
Athol & Orange Street Railway Company,	886 04
Athol Machine Company, The,	22 09
Athol Water Company,	89 55
Atkinson Coal Company,	51 28
Atlantic Box Manufacturing Company,	64 69
Atlantic Glue Company,	591 75
Atlantic Halibut Company,	710 10
Atlantic Lumber Company, The,	828 45
Atlantic Telegraph Company of Massachusetts,	78 90
Atlantic Works,	315 60
Atlantic Wharf Company,	39 45
Atlas Chemical Company,	89 94
Attleborough Branch Railroad Company,	3,471 20
Austin Furniture Company,	269 60
Auxiliary Fire Alarm Company of Boston,	78 90
Ayer Tanning Company,	423 69
B. A. Corbin & Son Company,	1,104 60
B. F. Sturtevant Company,	5,743 92
B. L. Bragg Company, The,	394 50
B. M. C. Durfee Safe Deposit and Trust Company,	6,943 20
Babcock Varnish Company, The,	497 07
Bailey-Weston Company,	157 80
Baker-Hunnewell Company,	307 71
Baker Lead Manufacturing Company,	446 57
Baker-Rumney Painting Company,	47 34

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Balch Brothers Company,	\$1,183 50
Ball Bearing Company,	157 80
Bancroft Mills,	86 39
Banker and Tradesman Company,	78 90
Barker Lumber Company,	266 68
Barnard Brothers Company,	110 46
Barnard Sumner & Putnam Company,	2,367 00
Barre Water Company,	263 13
Batchelder & Lincoln Company,	6,706 50
Bates Brothers & Company,	938 91
Bay State Belting Company,	834 76
Bay State Bottling Company,	78 90
Bay State Coal Company,	179 89
Bay State Construction Company,	15 78
Bay State Co-operative Creamery Association,	18 14
Bay State Cordage Company,	120 71
Bay State Corset Company,	583 86
Bay State Gas Company,	22,784 74
Bay State Hardware Company,	394 50
Bay State Ice Company,	28 79
Bay State Improved Box Company,	55 23
Bay State Metal Wheel Company,	299 82
Bay State Rubber Company,	78 90
Bay State Shoe and Leather Company,	725 88
Bay State Trust Company,	5,207 40
Beach & Clarridge Company,	623 31
Beach Soap Company,	691 16
Beacon Publishing Company, The,	71 01
Beacon Trust Company,	2,217 72
Beattie Zinc Works Company,	147 54
Beebe & Holbrook Company, The,	616 36
Belcher & Taylor Agricultural Tool Company,	725 40
Belchertown Co-operative Creamery Association,	21 46
Belchertown Shoe Manufacturing Company,	75 74
Belmont Spring Water Company,	119 92
Belvidere Woollen Manufacturing Company,	2,166 59
Bemis & Call Hardware and Tool Company,	521 37
Bennett Spinning Company,	4,052 30
Bennett's Information Bureau,	31 56
Berkshire Cotton Manufacturing Company,	7,348 74
Berkshire Glass Sand Company,	87 81
Berkshire Hills Co-operative Creamery Association,	15 78
Berkshire Loan and Trust Company,	2,019 84
Berkshire Manufacturing Company, Pittsfield,	433 95
Berkshire Mill Supply Company,	94 68
Berkshire Railroad Company,	14,202 00
Berkshire Tack Company,	7 89

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Berkshire Typewriter Paper Company,	\$104 14	
Berkshire Water Company,	248 53	
Beverly Co-operative Association,	100 99	
Beverly Gas and Electric Company,	87 57	
Biddle & Smart Company,	62 33	
Bigelow & Dowse Company,	2,367 00	
Bigelow Carpet Company,	4,129 62	
Blackstone Valley Creamery Company,	15 78	
Blair Manufacturing Company,	256 42	
Blanchard Brothers Granite Company,	72 58	
Blanchard Optical Company,	69 43	
Block Plant Electric Light Company,	29 98	
Blue Hill Granite Company,	66 67	
Bon Marché Dry Goods Company,	946 80	
Border City Manufacturing Company,	317 96	
Boston & Albany Railroad Company,	513,135 91	
Boston & Bangor Steamship Company,	2,841 18	
Boston & Chelsea Railroad Company,	2,482 19	
Boston & Gloucester Steamboat Company,	1,972 50	
Boston & Lowell Railroad Corporation,	117,090 06	
Boston & Maine Railroad,	129,565 03	
Boston & Philadelphia Steamship Company,	12,564 50	
Boston & Providence Railroad Corporation,	6,721 00	
Boston & Provincetown Steamship Company,	364 51	
Boston & Revere Electric Street Railway Company,	418 17	
Boston Asphalt Company,	362 94	
Boston Base Ball Association,	61 54	
Boston Beer Company,	1,805 23	
Boston Belting Company,	26,355 75	
Boston Can Company,	204 35	
Boston Coal Company,	220 92	
Boston Computing Scale Company,	15 78	
Boston Co-operative Buyers' Association,	31 56	
Boston Co-operative Flower Growers' Association,	23 67	
Boston Counter Company,	560 19	
Boston Dental Manufacturing Company,	197 25	
Boston Dry Goods Company,	4,734 00	
Boston Duck Company,	1,260 42	
Boston Electric Company,	757 12	
Boston Electric Light Company,	4,977 01	
Boston Elevated Railway Company,	158,754 69	
Boston Excursion Steamship Company,	28 56	
Boston Feather Duster Company,	252 48	
Boston Fire Brick and Clay Retort Manufacturing Company,	894 72	
Boston Forge Company,	452 88	
Boston Fresh Tripe Company,	331 38	
Boston Fruit Company,	4,734 00	
Boston Furnace Company,	78 90	
Boston Gas Light Company,	10,537 88	

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Boston Gore and Web Manufacturing Company,	\$15 78
Boston Herald Company, The,	10,730 40
Boston Hide and Skin Company,	631 20
Boston Ice Cream Company,	205 14
Boston Insurance Company,	10,374 56
Boston Lead Manufacturing Company,	1,607 98
Boston, Milton & Brockton Street Railway Company,	631 20
Boston Oregon Mast Company,	426 06
Boston Packing and Provision Company,	2,130 30
Boston Paving Company,	152 27
Boston Pier on Long Wharf, Proprietors of,	2,390 67
Boston Plate and Window Glass Company,	4,868 13
Boston Pneumatic Transit Company,	591 75
Boston Printing Company,	78 90
Boston, Revere Beach & Lynn Railroad Company,	1,983 54
Boston Rubber Shoe Company,	81,298 16
Boston Safe Deposit and Trust Company,	32,747 53
Boston School Supply Company,	197 25
Boston Spar Company, The,	118 35
Boston Storage Warehouse Company,	891 57
Boston Straw Board Company,	789 00
Boston Terminal Company,	7,890 00
Boston Times Company,	47 34
Boston Tow-boat Company,	14,236 71
Boston Trading and Export Company, The,	110 46
Boston Transfer Company, The,	236 70
Boston Waist Company,	157 80
Boston Wharf Company,	1,598 51
Boston Whiting Company,	28 40
Bourne Mills,	463 93
Bowden Felting Mills Company,	293 35
Bowenville Coal Company,	45 76
Bower & Bartlett Company,	789 00
Bowker Fertilizer Company,	16,214 34
Boylston Market Association,	710 10
Boynton's Prescription Pharmacy Company,	47 34
Brackett Manufacturing Company,	235 12
Bradford Joint Company,	170 42
Bradley & Sayward Company,	1,128 27
Bradley Fertilizer Company,	6,973 33
Bradt & Woods Company, The,	220 92
Brainard Milling Machine Company,	753 49
Braintree & Weymouth Street Railway Company,	1,230 05
Braintree Street Railway Company,	1,356 29
Brant Rock Water Company,	12 62
Brennan Boot and Shoe Company,	78 90
Bridgewater, Whitman & Rockland Street Railway Company,	939 69
Briggs Carriage Company,	7 89

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Brigham Company,	\$394 50
Brimfield Hotel Company,	7 25
Broadway Iron Foundry Company,	252 48
Brockton & East Bridgewater Street Railway Company,	545 98
Brockton, Bridgewater & Taunton Street Railway Company,	1,475 43
Brockton Co-operative Boot and Shoe Company, The,	145 96
Brockton Folding Machine Company,	86 29
Brockton Street Railway Company,	10,225 44
Brookline Gas Light Company,	497 07
Brookline Storage Warehouse Company,	47 34
Brooks Bank Note Company,	705 36
Brophy Brothers Shoe Company,	193 30
Brown & Simpson Company,	284 04
Brown Bag Filling Machine Company,	118 35
Bryant Boot and Shoe Company,	145 17
Bryant Box Company,	23 67
Buchanan & Bolt Wire Company,	946 80
Buffington Pharmacy Company,	789 00
Buildings Cleaning Company, The,	31 56
Burbank-Hanley Company,	157 80
Burbank Produce Company,	157 80
Burdett College,	157 80
Burlingame & Darbys Company,	789 00
Burke-Bamford Shoe Company,	48 91
Burtworth Carpet Company,	71 79
Butcher Polish Company, The,	94 68
Buttrick Lumber Company, The,	265 10
Butts & Ordway Company,	631 20
Byron Weston Company,	1,833 39
C. A. Bray Company,	78 90
C. A. Cross & Company, Incorporated,	750 33
C. A. Edgerton Manufacturing Company, The,	489 18
C. A. Nichols Company, The,	315 60
C. A. Siegemund,	31 56
C. B. Cook Laundry Company,	55 23
C. E. Chamberlain Company,	284 04
C. E. Osgood Company, The,	1,578 00
C. F. Eddy Company,	380 29
C. F. & G. W. Eddy, Incorporated,	631 20
C. F. Paige & Company, Incorporated,	162 53
C. H. Black Company,	47 34
C. H. Dunham Company, The,	355 05
C. H. W. Wood Company, The,	15 78
C. I. W. Maynard Company,	151 48
C. S. Grieves Paint Company,	94 68
C. T. Sampson Manufacturing Company,	138 86
C. W. Leatherbee Lumber Company,	415 01
Cable Rubber Company,	487 60
Callahan Supply Company,	260 37

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Calumet Woolen Company,	\$842 80
Cambridge Electric Light Company,	260 87
Cambridge Gas Light Company,	4,700 86
Cambridge Ice Company,	204 35
Cambridge Safe Deposit and Trust Com- pany,	1,114 46
Cambridgeport Dairy Company,	1,238 73
Canedy-Clark Shoe Company,	326 64
Cape Ann Anchor Works,	542 83
Cape Ann Isinglass Company,	451 30
Carew Manufacturing Company,	1,097 49
Carpenter-Morton Company,	1,213 87
Carroll Hixon Jones Company,	339 27
Carter, Rice & Company Corporation,	1,544 86
Carter's Ink Company,	2,272 32
Carver Cotton Gin Company,	1,229 26
Carver-Green Company,	6 70
Central Market Company,	82 84
Central Massachusetts Electric Company,	178 31
Central Massachusetts Railroad Company,	51,441 96
Central Mills Company,	186 67
Chadwick Lead Works,	3,135 48
Chadwick Plush Company,	244 59
Chamberlain-Huntress Company,	591 75
Champion Card and Paper Company,	1,223 73
Chapman Valve Manufacturing Company,	5,879 94
Charles A. Eaton Company,	694 32
Charles A. White Company,	19 72
Charles E. Harwood Company,	618 57
Charles E. Lauriat Company,	789 00
Charles E. Sprague Box Company,	94 68
Charles J. Jager Company,	231 17
Charles S. Binner Company, The,	153 06
Charles S. Brown Company,	568 08
Charles Wing Company, The,	946 80
Charlestown Enterprise Company,	78 90
Charlestown Gas and Electric Company,	2,354 37
Chase & Company Corporation,	1,104 60
Chase & Cooledge Company,	394 50
Chase Turbine Manufacturing Company,	259 97
Chase Woolen Company,	1,161 88
Chatham Railroad Company,	91 44
Chelmsford Foundry Company,	91 52
Cheney-Bigelow Wire Works,	278 99
Cheshire Shoe Manufacturing Company,	299 82
Cheshire Water Company,	177 52
Chester Paper Company, The,	848 17
Chesterfield Co-operative Pearl Button Com- pany,	11 83
Chicopee Falls Building Company,	97 52
Chicopee Falls Wheel Company,	102 57
Chicopee Gas Light Company,	110 46
Childs Acme Cutter and Press Company,	142 02

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Chilmark China Clay Corporation, . . .	\$184 62
Chilson Furnace Company, . . .	197 25
Chipman Pratt Company, . . .	307 71
Choate Drug and Chemical Company, . . .	78 90
Christian Witness Company, . . .	236 70
Cigar Makers' Co-operative Association, . . .	433 95
Citizen Company, . . .	6 31
City Manufacturing Corporation, . . .	1,675 04
Clark Brothers & Company, . . .	347 16
Clark & Story Company, . . .	39 45
Clark-Hutchinson Company, . . .	2,840 40
Clark-Sawyer Company, . . .	1,656 90
Clinton Wire Cloth Company, . . .	4,080 70
Cliquot Club Bottling and Extract Company, . . .	165 69
Club Stable Corporation, . . .	33 92
Cobb, Bates & Yerxa Company, . . .	6,122 64
Cobb-Buzzell Company, . . .	781 11
Coburn Metallic Bed and Pneumatic Tube Mattress Company, . . .	42 13
Coburn Trolley Track Manufacturing Com- pany, . . .	1,435 98
Cochichewick Lake Ice Company, . . .	29 98
Cochrane Chemical Company, . . .	2,202 88
Cochrane Manufacturing Company, . . .	474 97
Codman & Hall Company, . . .	710 10
Coes Wrench Company, . . .	1,344 45
Coffin Valve Company, . . .	252 48
Cohannet Mills, . . .	530 20
Cohasset Electric Company, . . .	205 14
Cohasset Water Company, . . .	233 74
Colcord-Richardson Company, . . .	25 24
Cold Process Company, . . .	78 90
Cold Spring Co-operative Creamery Com- pany, . . .	5 68
Collateral Loan Company, . . .	4,418 40
Collins & Fairbanks Company, . . .	473 40
Collins Manufacturing Company, . . .	1,668 73
Collyer Insulated Wire Company, The, . . .	315 60
Colonial Rubber Company, . . .	119 92
Columbia Electric Engineering Company, . . .	15 78
Columbia Granite Company, . . .	54 44
Columbia Trust Company, . . .	236 70
Commercial Cable Company, . . .	76 18
Commercial Tow Boat Company, . . .	3,298 02
Commercial Union Telegraph Company of Massachusetts, . . .	118 35
Commonwealth Avenue Street Railway Company, . . .	2,077 43
Commonwealth Shoe and Leather Company, . . .	3,851 89
Conant Brothers Company, . . .	473 40
Condor Iron Foundry Company, . . .	102 57
Connecticut River Bridge, The Proprietors of, . . .	39 45

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Connecticut River Railroad Company, .	\$61,105 24
Consolidated Machine Specialty Company, .	157 80
Consumers' Co-operative Association, .	47 34
Conway Electric Street Railway Company,	369 72
Cooley Brothers & Company,	315 60
Coombs & Gilbert Furniture Company, .	252 48
Co-operative Store Company,	28 87
Cordaville Woolen Company,	363 49
Cordis Mills,	1,241 09
Corey Leather Company,	861 58
Cornelius Callahan Company,	205 14
Cornell Mills,	112 03
Cornell Stocking Corporation,	142 02
Corwin-Wilde Company,	236 70
Cottage Company, The,	189 36
Couch & Seeley Company,	126 24
Courier Publishing Company,	53 65
Covel & Osborne Company,	662 76
Creed-Kellogg Company,	394 50
Crescent Worsted Company,	39 45
Crocker Manufacturing Company,	368 46
Crompton Associates,	176 73
Crosby Steam Gauge and Valve Company, .	1,357 08
Crosman Box Company,	220 92
Cunningham Iron Company,	126 24
Curran & Joyce Company,	29 19
Curtis Manufacturing Company,	315 60
Cutler Company,	550 72
Cutler, Lyons & Field, Incorporated, . .	396 07
Cutter-Tower Company,	15 78
Cycle and Tool Manufacturing Company, .	8 67
D. & L. Slade Company,	841 07
D. H. Eames Company,	394 50
D. L. Page Company,	205 53
D. M. Hazen Company,	56 01
D. Mackintosh & Sons Company, The, . .	663 23
D. S. McDonald Company,	1,617 45
D. S. Quirk Company,	11 83
D. T. Dudley & Son Company,	433 95
D. W. Pingree Company,	98 62
D. Wood Company,	110 46
Dalton-Ingersoll Company,	1,862 04
Dalton Shoe Company,	56 80
Dalzell Axle Company,	220 92
Damon & Gould Company,	1,104 60
Dana Hardware Company,	2,367 00
Daniels-Cornell Company,	1,032 80
Danvers Co-operative Association, . . .	51 28
Danvers Gas Light Company,	55 23
Dart Express Company,	126 24
Dartmouth & Westport Street Railway Com- pany,	2,853 81
Davenport & Hersey Company,	315 60

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—*Continued.*

Davis & Farnum Manufacturing Company, .	\$560 19
Davis & Furber Machine Company, . .	3,387 01
Davis & McLane Manufacturing Company, .	49 70
Davis-Chapin Company,	173 58
Davis Company,	61 35
Davis Sulphur Ore Company,	272 20
Day & Jobson Company,	416 59
Dedham Lumber Company,	113 61
Dedham Water Company,	579 12
Denison Plummer Company,	516 79
Dennis-Thompson-Pierce Company, . .	510 92
Dennison Brothers Company,	561 76
Dennison Manufacturing Company, . .	12,245 28
Dickinson Hard Rubber Company, . . .	53 65
Dighton Manufacturing Company, . . .	31 56
Dighton Rock Park Corporation, . . .	265 10
Dighton, Somerset & Swansea Street Rail- way Company,	2,115 30
Dighton Stove Lining Company,	41 81
Dillon Machine Company,	110 46
Dodge Machine Screw Company,	39 45
Donahoe's Magazine Company,	276 15
Dorchester Beacon Publishing Company, .	78 90
Dorchester Gas Light Company,	4,716 01
Downs & Watson Company,	248 53
Draper Brothers Company,	2,647 88
Draper Machine Tool Company,	209 87
Drivers' Union Ice Company,	126 24
Dudley Feed Mills Company,	315 60
Dunbar Mills Company,	393 62
Duncan & Goodell Company,	710 10
Dupaul-Young Optical Company,	213 03
Durgin Grocery and Provision Company, .	63 12
Durland Counter Company,	47 34
Dwelling House Insurance Company, . .	1,104 60
Dwight Manufacturing Company,	7,457 54
Dwinell-Wright Company,	4,576 20
E. & A. H. Batcheller Company,	2,789 90
E. Anthony & Sons, Incorporated, . . .	449 73
E. B. Horn Company,	284 04
E. F. Reece Company,	236 70
E. G. Higgins Company,	280 88
E. G. Richards Company,	26 82
E. H. Clapp Rubber Company,	2,459 47
E. H. Mahoney Chair Company,	106 51
E. M. Slayton Freezer Company,	78 90
E. P. Dodge Manufacturing Company, . .	1,636 38
E. S. Brown Company,	1,183 50
E. Stebbins Manufacturing Company, . .	405 54
E. T. Smith Company,	899 46
E. Van Noorden Company,	351 10
E. W. Clark Company,	236 70
E. W. Seaver Company,	58 93

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Eagle Cotton Gin Company,	\$1,118 59
Eagle Publishing Company,	47 34
Earle Cranberry Company,	12 62
East Boston Company,	10,444 02
East Boston Gas Company,	533 36
East Douglas Co-operative Association,	19 72
East India Extract Company,	126 24
East Middlesex Street Railway Company,	6,312 00
East Mountain Water Company,	37 87
East Taunton Street Railway Company,	789 00
East Wareham, Onset Bay & Point Independence Street Railway Company,	33 76
Eastern Cold Storage Company,	217 76
Eastern Expanded Metal Company,	126 24
Eastern Forge Company of Massachusetts,	220 92
Eastern Grain Company,	63 12
Eastern Salt Company,	631 20
Easthampton Rubber Thread Company,	5,523 00
Edes Manufacturing Company,	149 91
Edison Electric Illuminating Company of Boston,	31,525 28
Edison Electric Illuminating Company of Brockton,	236 70
Edmands Coffee Mills,	236 70
Edson Manufacturing Company,	189 36
Educational Publishing Company,	39 45
Edward L. Smith Company,	789 00
Edward Perkins Lumber Company,	47 34
Electric Cigar Company,	315 60
Electric Light and Power Company of Abington and Rockland,	250 74
Electric Lustre Starch Company,	41 42
Elias Howe Company,	1,104 60
Elizabeth Poole Mills,	157 80
Ellis Foundry Company,	229 67
Emerson Manufacturing Company,	181 47
Emery Bemis & Co., Incorporated,	31 56
Emmons Loom Harness Company,	323 49
Empire Laundry Machinery Company,	315 60
Empire Ring Traveler Company,	78 90
Empire Shoe Company,	105 72
Endrick Woolen Company,	121 50
Equitable Marine Insurance Company,	789 00
Ernest C. Marshall Company,	63 12
Essex Company,	7,126 64
Essex Paper Company,	144 63
Estabrook Express Company,	78 90
Everett Piano Company,	773 22
F. A. Whitney Carriage Company,	796 41
F. B. Washburn & Company Corporation,	14 20
F. C. Von Der Heide Company,	157 80
F. C. Warren Company,	694 32
F. D. Weeks Extracting Company,	71 01

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

F. E. Jones Company,	\$236 70
F. E. Reed Company,	285 61
F. H. Gilson Company,	333 11
F. L. Hewes Paint Company,	94 68
F. O. Dewey Company,	315 60
F. P. Cox Laundry Company, The,	74 95
F. W. Darling Company,	157 80
F. W. Wentworth Company,	276 15
Fairbanks & Boynton Company,	33 13
Fairhaven Iron Foundry Company,	44 97
Fairhaven Water Company,	438 68
Fall River Daily Globe Publishing Com- pany,	378 72
Fall River Daily Herald Publishing Com- pany,	87 57
Fall River Electric Light Company,	257 21
Fall River Granite Company,	82 05
Fall River Iron Works Company,	67 85
Fall River Laundry Company,	149 91
Fall River Rubber Company,	98 62
Fall River Steam and Gas Pipe Company, Corporation,	129 79
Fall River Wholesale Grocery Company,	99 41
Family Co-operative Grocery Company,	50 25
Faneuil Watch Tool Company,	160 95
Farnum Brothers Lime Company,	58 19
Farr Alpaca Company,	3,952 89
Farrington Printing Company,	55 23
Farwell Bleachery,	773 22
Faulkner Manufacturing Company,	168 84
Faulkner Mills,	3,156 00
Fayette Shaw Leather Company,	2,268 37
Ferd. F. French & Co., Limited,	1,065 15
Ferdinand Furniture Company,	347 16
Field-Hazzard Company,	127 81
Fifield Tool Company,	334 53
Fifty Associates,	14,705 38
Fin De Cycle Rack Company,	80 47
Firemen's Fire Insurance Company,	5,680 80
First National Fire Insurance Company,	1,134 34
First Swedish Co-operative Store of Quin- sigamond, Worcester,	37 08
Fisher-Churchill Company,	45 76
Fisher Manufacturing Company,	789 00
Fisk Manufacturing Company,	181 47
Fisk Rubber Company,	126 24
Fitchburg & Leominster Street Railway Company,	3,687 15
Fitchburg Loan, Trust and Safe Deposit Company,	789 00
Fitchburg Railroad Company,	43,816 43
Flint Mills,	446 57
Florence Furniture Company,	138 86

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Florence Manufacturing Company, . . .	\$965 73
Floyd Rounds & Company Corporation, . .	230 07
Flynt Building and Construction Company, .	878 94
Follett Wool Company,	1,972 50
Foote-Nodine Company,	83 92
Forbes, Hayward & Co., Incorporated, . .	2,169 75
Forbes Lithograph Manufacturing Company, .	1,089 11
Forehand Arms Company,	752 70
Forest Grove Company,	31 56
Framingham Box Company,	78 90
Framingham Electric Company,	189 36
Framingham, Southborough & Marlborough Street Railway Company,	1,009 92
Framingham Union Street Railway Com- pany,	145 17
Framingham Water Company,	1,130 79
Frank E. Fitts Manufacturing and Supply Company,	170 42
Frank Keene Company,	552 30
Frank M. Porter Company,	157 80
Franklin County Lumber Company,	220 13
Franklin Electric Light Company,	15 78
Franklin Osborn Company,	315 60
Franklin Paper Company,	72 11
Franklin Water Company,	236 70
Fraprie-Douglass Company,	44 18
Freeland Loomis Company,	3,045 54
French Carriage Company,	635 14
Frost & Adams Company,	789 00
Fuller Company,	157 80
G. & C. Merriam Company,	1,873 87
G. A. Gane Shirt Company,	1,940 94
G. K. Baird Paper Company,	191 41
G. W. & F. Smith Iron Company,	987 82
G. W. Richardson Company,	176 73
Gale Lumber Company,	37 87
Gardner Co-operative Association,	59 49
Gardner Electric Street Railway Company, .	717 99
Gardner Gas Fuel and Light Company, . .	198 03
Gardner News Company,	78 90
Gardner Water Company,	1,141 68
Gardner, Westminster & Fitchburg Street Railway Company,	370 83
Garfield & Proctor Coal Company,	2,186 31
Gately & Rogers Furniture Company, . . .	94 68
George & Barry Leather Company,	55 23
George C. Davis Company,	473 40
George C. Whitney Company,	661 18
George D. Emerson Company,	197 25
George E. Keith Company,	2,912 98
George F. Hewett Company,	771 64
George F. Quigley Company,	157 80
George Frost Company,	1,404 42

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

George G. Page Box Company,	\$531 78
George H. Corbett Company,	94 68
George H. Gilbert Manufacturing Company,	1,009 92
George J. Barker Lumber Company,	433 95
George Lawley & Son Corporation,	853 69
George N. Newhall Company,	106 51
George W. Alden Company,	157 80
George W. Gale Lumber Company,	1,041 48
George W. Wheelwright Paper Company,	1,654 53
George Whitney Woolen Company,	631 20
George William Bentley Company,	591 75
George Woodman Company,	259 58
Georgetown Boot and Shoe Company,	186 20
German Co-operative Association,	36 68
Gibbs Loom Harness and Reed Company,	164 90
Gilbert & Barker Manufacturing Company,	1,214 27
Gilbert Loom Company,	183 04
Gilmore & Co.,	78 90
Glasgo Thread Company,	1,341 30
Glendale Elastic Fabrics Company,	695 89
Glenwood Furnishing Company,	315 60
Glenwood Works,	86 00
Globe Corset Company,	735 34
Globe Gas Light Company,	295 87
Globe Newspaper Company,	370 83
Globe Optical Company,	710 10
Globe Street Railway Company,	2,484 56
Globe Worsted Mills,	334 53
Gloucester & Rockport Street Railway Com- pany,	236 70
Gloucester, Essex & Beverly Street Railway Company,	1,252 93
Gloucester Fresh Fish Company,	887 62
Gloucester Gas Light Company,	1,262 40
Gloucester Isinglass and Glue Company,	94 68
Gloucester Lighterage Company,	165 69
Gloucester Net and Twine Company,	327 43
Gloucester Street Railway Company,	1,964 61
Goepper Brothers Company,	236 70
Goetz Silk Manufacturing Company,	331 38
Golden Rule Company,	102 57
Golden Spring Hook and Eye Company,	78 90
Goodell-Pratt Company,	282 46
Gould & Cutler Corporation,	694 32
Gowdy & Remington Shoe Company,	331 38
Grafton & Upton Railroad Company,	390 55
Grafton Electric Company,	63 12
Graham Shoe Company,	236 70
Granby Co-operative Creamery Association,	31 16
Granite Railway Company,	110 06
Granite Shoe Company,	63 12
Graton & Knight Manufacturing Company,	9,854 61
Great Barrington Coal Company,	78 90

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Great Barrington Electric Light Company, .	\$258 00
Greenfield & Turner's Falls Street Railway Company,	1,404 42
Greenfield Electric Light and Power Company,	88 13
Greenfield Gas Light Company,	94 68
Greenfield Machine Company,	164 11
Greenwich Bleachery,	236 70
Gregory & Brown Company,	315 60
Greylock Co-operative Creamery Association,	9 46
Greylock Shirt Company,	142 02
Griffith, Axtell & Cady Company,	39 45
Grinnell Manufacturing Corporation,	3,417 94
Griswoldville Manufacturing Company,	220 52
Groton Co-operative Creamery Company,	53 65
Groton Water Company,	119 13
Grueby-Faiense Company,	157 80
Gurney Heater Manufacturing Company,	1,025 70
Guy Furniture Company,	1,242 67
Guyer Hat Company,	552 30
H. B. Smith Company,	2,509 80
H. B. Stebbins Lumber Company,	497 07
H. F. Sparrow Company,	473 40
H. H. Mawhinney Company,	1,578 00
H. H. Mayhew Company,	143 59
H. J. Quimby Freight Forwarding Company,	78 90
H. L. Aldrich Company,	39 45
H. M. Sawyer & Son, Incorporated,	48 91
H. R. Barker Manufacturing Company,	591 75
H. S. Lawrence Clothing Company,	568 08
H. S. Leonard Company,	78 90
Hagop Bogigian Company, The,	118 35
Hamblin & Russell Manufacturing Company,	284 04
Hammond Beef Company,	284 04
Hammond Reed Company,	587 01
Hampden Cancellling Machine Company,	78 90
Hampden Co-operative Creamery Association,	12 62
Hampden Emery and Corundum Company,	1,448 24
Hampden Glazed Paper and Card Company,	106 19
Hampden Loan and Trust Company,	1,814 70
Hampden Mills Company,	236 70
Hampden Paint and Chemical Company,	176 57
Hampden Watch Company,	458 56
Hampshire Granite Company,	68 12
Hampshire Paper Company,	1,189 81
Hanover Street Railway Company,	353 86
Hanson & Parker, Limited,	1,590 62
Harrington & Richardson Arms Company,	186 99
Harrison Brothers Company,	236 70
Haskell-Dawes Machine Company,	78 90
Hastings & Sons Publishing Company,	392 13

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Hatch-Wall Flashing Company,	\$31 56
Hathaway Manufacturing Company,	451 30
Hathaway, Soule & Harrington, Incorporated,	1,724 75
Haverhill & Amesbury Street Railway Company,	514 42
Haverhill Electric Company,	650 92
Haverhill Gas Light Company,	3,270 40
Haverhill, Georgetown & Danvers Street Railway Company,	867 90
Haverhill Safe Deposit and Trust Company,	700 74
Hawks Electric Company,	47 34
Heath Telephone Company,	21 30
Hendee Manufacturing Company,	75 74
Henderson Dairy Company,	78 90
Henneman Coffee Roaster Company,	1,459 65
Henry A. Turner Company,	1,533 81
Henry C. Hunt Company,	7 89
Henry C. King Company,	315 60
Henry F. Miller & Sons Piano Company,	883 68
Henry H. Tuttle Company,	867 90
Henry N. Clark Company,	520 74
Henry W. Goodman Company,	517 58
Henry W. Wellington Company,	127 81
Hercules Float Works,	19 88
Hetherston Importing Company,	315 60
Heywood Boot and Shoe Company,	1,458 07
Hibbard & Mason, Incorporated,	78 90
Higgins-Snow Company,	394 50
Highland Foundry Company,	1,002 03
Hills Company,	347 16
Hill, Whitney & Wood Company,	142 02
Hilton & Aldrich Company,	236 70
Hingham Cordage Company,	39 45
Hingham Seam Face Granite Company,	108 17
Hingham Street Railway Company,	946 01
Hingham Water Company,	905 21
Hinsdale Co-operative Creamery Association,	5 91
Hinsdale Woolen Company,	155 59
Hitchings & Coulthurst Company,	307 71
Hobbs Manufacturing Company,	492 33
Holbrook & Weymouth Street Railway Company,	39 45
Hollingsworth & Vose Company,	2,363 05
Hollingsworth & Whitney Company,	5,966 59
Holliston Harness Company,	69 43
Holmes & Blanchard Company,	642 24
Holtzer-Cabot Electric Company,	931 02
Holyoke & Westfield Railroad Company,	2,736 88
Holyoke Bar Company,	118 35
Holyoke Belting Company,	173 58
Holyoke Coal and Wood Company,	118 35

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Holyoke Envelope Company,	\$473 40
Holyoke Machine Company,	271 41
Holyoke Mutual Fire Insurance Company, .	1,499 10
Holyoke Paper Company,	2,037 82
Holyoke Snath Company,	25 64
Holyoke Street Railway Company,	6,742 47
Holyoke Water Power Company,	6,068 83
Home Newspaper Publishing Company, . .	55 23
Hood Rubber Company,	3,327 21
Hook & Hastings Company,	921 55
Hoosac Tunnel & Wilmington Railroad Company,	126 24
Hoosac Valley Street Railway Company, .	1,388 64
Hopeville Manufacturing Company,	151 48
Hopewell Railroad Supply Company,	41 81
Horn and Supply Company,	418 17
Horn Pond Branch Railroad Company, . . .	31 56
Horton Manufacturing Company,	134 13
Houghton & Buxton Manufacturing Com- pany,	36 29
Housatonic Water Works Company,	315 60
Howard Brothers Manufacturing Company, .	177 52
Howard Manufacturing Company,	392 92
Howe Lumber Company,	143 12
Howe's Mill Lumber Company,	32 50
Hub Express Company,	33 13
Huber Printing Press Company,	769 27
Hunt Spiller Manufacturing Company, . . .	15 78
Hurlburt Paper Manufacturing Company, .	1,159 92
Hurlburt Stationery Company,	487 60
Hyde Manufacturing Company,	64 69
Hyde Park Water Company,	801 62
Hyde Wheeler Company,	631 20
I. B. Little Company,	946 80
I. P. Harris Company,	1,222 95
Independent Whip Company,	560 19
India Alkali Works,	231 96
Indian Orchard Company,	336 42
International Trust Company,	10,145 49
Interstate Construction Street Railway Com- pany,	5,369 98
Interstate Law Company,	23 67
Investor Publishing Company,	98 62
Investors' Security Company, Boston, . .	39 45
Ipswich Mills,	2,559 51
Isaac Prouty & Co., Incorporated,	4,181 70
Iver-Johnson Sporting Goods Company, . .	591 75
Ivers & Pond Piano Company,	2,130 30
J. B. Lewis Company,	282 14
J. B. Renton Company,	529 41
J. C. Ayer Company,	1,965 39
J. D. Clark Company,	315 60
J. D. Miller Company,	31 56

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

J. G. Bridge Company,	\$157 80
J. G. Phinney Counter Company,	3,027 39
J. H. Butler Lumber Company,	369 25
J. H. Conant Company,	118 35
J. H. Cunningham Company,	710 10
J. H. Horne & Sons Company,	741 66
J. H. Lockey Piano Case Company,	63 90
J. H. Rogers Carriage Company,	394 50
J. H. Wentworth Company,	55 23
J. J. Warren Company,	711 67
J. L. Hammett Company,	552 30
J. L. & T. D. Peck Manufacturing Com- pany,	449 73
J. Maddock Company,	56 80
J. N. Pike Company,	157 80
J. P. Jordan Paper Company,	414 22
J. S. Nelson & Son Shoe Company,	411 85
J. S. Turner Company,	609 10
J. Stevens Arms and Tool Company,	378 72
J. T. Glines Company,	433 95
J. V. Abbot Manufacturing Company,	154 64
J. W. Bailey & Sons Company,	378 72
J. W. Kennan Company,	631 20
J. W. Sargent & Son Company,	394 50
J. W. Hoffman Company,	118 61
J. W. Hunnewell & Co., Incorporated,	282 46
J. W. Terhune Shoe Company,	284 04
Jackson Patent Shell Roll Corporation,	79 53
Jamaica Plain Gas Light Company,	149 91
James Edgar Company,	1,161 40
James Ramage Paper Company,	320 08
James Russell Boiler Works Company,	142 02
James Skinner Leather Company,	2,367 00
James W. Gifford Company,	236 70
Jarvis Engineering Company,	78 90
Jay B. Reynolds Shoe Company,	917 60
Jaynes & Chapin Company,	315 60
Jenkins Manufacturing Corporation,	876 76
Jenney Manufacturing Company,	349 73
Jesse Eddy Manufacturing Company,	1,262 40
Jewett Piano Company,	140 44
John Boyle Machine Company,	78 90
John C. Delaney Moulding Company,	154 64
John C. MacInnes Company,	2,051 40
John F. Brooks Company,	127 66
John F. Nickerson Company,	1,611 13
John Farquhar's Sons, Incorporated,	394 50
John L. Whiting & Son Company,	3,897 66
John N. Reiger & Co.,	78 90
John O. Smith Company,	1,183 50
John P. Lovell Arms Company,	1,972 50
John Pilling Shoe Company,	370 88
John Rhodes Warp Company,	290 50

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — Continued.

John Robbins Manufacturing Company,	\$71 01
John Russell Cutlery Company,	473 40
John S. Wolfe Company,	315 60
John Wales Company,	1,420 20
Johnson-Colburn Company,	473 40
Johnson Manufacturing Company,	635 21
Johnston Lumber Company,	59 72
Jones, McDuffee & Stratton Company,	4,339 50
Joseph Breck & Son Corporation,	1,676 62
Joseph Burnett Company,	1,073 04
Joseph T. Wood Company,	522 31
Joss Brothers Company,	126 24
Journal Newspaper Company,	789 00
Judd Paper Company,	62 17
Junction Water Company,	27 61
K. & W. Company,	59 17
Kabley Foundry Company,	127 81
Kehew-Bradley Company,	961 00
Keith Paper Company,	366 09
Kempton Company,	165 69
Kennedy & Sullivan Manufacturing Com- pany,	686 90
Kibbe Brothers Company,	598 21
Kilburn, Lincoln & Company,	1,103 02
Kimball & Cary Company,	498 64
Kinsley Express Company,	157 80
Kinsley Iron and Machine Company,	290 35
Kitson Machine Company,	3,799 35
Knitted Fabrics Company,	520 74
Knitted Mattress Company,	361 36
Knowles-Freeman Fish Company,	78 90
Knox Hill Water Company,	8 99
Konkapot Creamery Company,	6 31
L. B. Coe Company,	31 56
L. C. Moore Company,	552 30
L. D. Thayer Manufacturing Company,	236 70
L. E. Knott Apparatus Company,	126 24
L. H. Beal & Sons Company,	386 61
L. H. Goodnow Foundry Company,	87 57
L. H. Hardy Company,	123 08
L. L. Hobbs Company,	15 78
L. M. Harris Manufacturing Company,	694 63
L. T. Jefts Company,	1,341 30
L. W. & H. F. Morse Company,	189 36
Lake Williams Ice Company,	89 15
Lambeth Rope Corporation,	59 17
Lambson & Rothery Company,	315 60
Lamprey Boiler Furnace Mouth Protector Company,	19 72
Lancaster Manufacturing Company,	124 10
Lancaster Mills,	542 04
Langdon Mitre Box Company,	116 77
Lawrence Dry Goods Company,	315 60

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Lawrence Gas Company,	\$2,009 97
Lawrence Ice Company,	114 79
Lawrence Lumber Company,	866 32
Lawrence Produce Company,	28 67
Lawrence Rubber Company,	98 62
Lawrence Supply Company,	67 85
Leavitt Machine Company, The,	148 20
Lenox Electric Company,	189 36
Lenox Water Company,	524 68
Leominster & Clinton Street Railway Com- pany,	1,067 12
Leominster Coal Company,	126 24
Leominster Electric Light and Power Com- pany,	26 82
Leominster Gas Light Company,	220 92
Leominster Hardware Company,	189 36
Leominster Worsted Company,	247 74
Lewis Batting Company,	47 49
Lewis F. Perry & Whitney Company,	478 40
Lewis J. Bird Company,	78 90
Lewis Rich Company,	78 90
Lewis Wharf Company,	700 68
Library Bureau,	2,121 62
Lilly Brackett Company,	545 98
Lincoln & Wood Company,	74 16
Lincoln Dillaway Company,	157 80
Lincoln Wharf Company,	165 69
Litchfield Shuttle Company,	609 15
Lombard Liquidation Company,	339 75
London Harness Store Company,	260 37
Lord Electric Company,	295 87
Loring & Blake Organ Company,	118 35
Lovell Arms and Cycle Company,	78 90
Lovett, Hart & Phipps Company,	631 20
Lowell & Andover Railroad Company,	20,946 29
Lowell & Suburban Street Railway Com- pany,	10,839 91
Lowell Electric Light Corporation,	1,381 53
Lowell Gas Light Company,	5,594 79
Lowell Hosiery Company,	760 12
Lowell, Lawrence & Haverhill Street Rail- way Company,	14,242 31
Lowell Machine Shop,	5,088 73
Lowell Rubber Company,	78 90
Lowell Trust Company,	1,775 25
Lowell Waste Company,	237 17
Lucus Corundum Mining and Manufactur- ing Company,	86 97
Ludlow Cordage Company,	1,151 94
Ludlow Manufacturing Company,	2,613 72
Lyman Smith's Sons Company,	1,625 34
Lynch Brothers Leather Company,	54 44
Lynn & Boston Railroad Company,	9,691 76

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Lynn Box Company,	\$177 52
Lynn Gas and Electric Company,	1,622 97
Lynn Ice Company,	774 79
Lynn Safe Deposit and Trust Company,	1,101 04
Lyons & Alexander Company,	72 58
Lyons Granite Company,	39 45
M. A. Packard Company,	1,181 92
M. C. Rosenfeld Company,	157 80
M. Collins Woolen Manufacturing Company,	2,761 50
M. E. Shattuck Cigar and Tobacco Company,	236 70
M. M. Rhodes & Sons Company,	132 55
M. Robson Leather Company,	3,001 35
M. S. Converse Company,	424 48
M. Strickland, Incorporated,	59 17
Macullar-Parker Company,	6,469 80
Magee Furnace Company,	2,759 92
Malden News Company,	75 74
Malden Trust Company,	910 90
Mann & Stevens Woolen Company,	220 92
Mansfield & Easton Street Railway Company,	1,570 11
Mansfield & Norton Street Railway Company,	631 20
Mansfield Co-operative Furnace Company,	8 67
Manufacturers' Trust Company,	1,578 00
Manvil Milling Company,	78 90
Marlborough Awl and Needle Company,	93 10
Marlborough Coal Company,	250 42
Marston Coal Company,	315 60
Martha's Vineyard Electric Light and Power Company,	42 60
Martha's Vineyard Street Railway Company,	75 74
Massachusetts Cotton Mills,	3,469 23
Massachusetts Hotel Company,	315 60
Massachusetts Investment Company,	15 78
Massachusetts Loan and Trust Company,	15,780 00
Massachusetts Mills in Georgia,	2,761 50
Massachusetts Mohair Plush Company,	1,104 60
Massachusetts Mutual Fire Insurance Company,	1,570 11
Massachusetts Pipe Line Gas Company,	15,780 00
Massachusetts Telephone and Telegraph Company,	157 80
Massachusetts Title Insurance Company,	275 36
Massachusetts Wharf Coal Company,	394 50
Massasoit Knitting Company,	23 67
Massasoit Manufacturing Company,	820 56
Massasoit Paper Manufacturing Company,	524 84
Massasoit Woolen Mills,	149 91
Masten & Wells Fireworks Manufacturing Company,	315 60
Mattapan Deposit and Trust Company,	882 89
Maynard-Gough Company,	113 61

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Mayo Meat Company,	\$236 70
McCallum Hosiery Company,	170 42
McCarty, Sheehy & Kendrick Company,	370 83
McCloud, Crane & Minter Company,	102 57
McCusker Company, The,	236 70
McLellan & Brigham Company,	2,130 30
Mechanics Foundry and Machine Company,	114 40
Mechanics' Iron Foundry Company,	415 01
Mechanics' Loan Company, The,	15 78
Medfield Water Company,	30 77
Medway Lumber Company,	56 01
Meigs & Co., Incorporated,	828 45
Mercantile Fire and Marine Insurance Com- pany,	4,071 24
Mercantile Law Company,	31 56
Mercantile Trust Company,	2,585 55
Merchant Box and Cooperage Company,	406 33
Merchants' Co-operative Express Company of Lawrence,	78 90
Merchants' Steam Lighter Company,	160 95
Merrick Lumber Company,	638 30
Merrick Tread Company,	4,137 35
Merrill, Dexter & Co., Corporation,	946 80
Merrimac Chemical Company,	4,038 05
Merrimac Clothing Company,	473 40
Merrimac Hat Company,	652 50
Merrimac Mattress Manufacturing Com- pany,	189 36
Merrimac River Towing Company,	887 62
Merrimack Manufacturing Company,	2,532 69
Merritt Electric Company,	10 25
Merritt Express Company,	392 92
Merry Mount Granite Company,	44 26
Metallic Drawing Roll Company,	612 42
Methuen Hat Company,	236 70
Metropolitan Coal Company,	9,273 90
Metropolitan Furniture Company,	1,046 21
Metropolitan Manufacturing Company,	1,578 00
Metropolitan Steamship Company,	8,284 50
Metropolitan Stock Exchange,	1,578 00
Meyers Putz Pomade Company,	39 45
Middleby Oven Company,	118 35
Middlesex Aqueduct Corporation,	58 38
Middlesex Coal Company, Lowell,	107 30
Middlesex Company,	3,310 32
Middlesex Leather Company,	1,932 46
Middlesex Real Estate Association of Cam- bridge,	42 21
Middlesex Safe Deposit and Trust Company,	796 89
Middleton Paper Company,	1,544 86
Milford & Woonsocket Railroad Company,	624 57
Milford, Franklin & Providence Railroad Company,	315 60

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — Continued.

Milford Gas Light Company,	\$431 74
Milford, Holliston & Framingham Street Railway Company,	1,996 17
Milford Shoe Company,	683 27
Milford Water Company,	1,875 68
Millay Last Company,	107 30
Millbury Water Company,	177 05
Miller's Falls Company,	2,295 99
Milton Bradley Company,	979 98
Milton Water Company,	1,304 21
Minard's Liniment Manufacturing Company,	789 00
Modern Merchandise Company,	378 72
Montague City Rod Company,	535 33
Monument Mills,	3,184 00
Morgan & Ball Company,	315 60
Morgan Construction Company,	931 02
Morning Mail Corporation,	157 80
Morrill Leather Company,	1,065 15
Morrison Steamboat Company,	295 87
Morse Twist Drill and Machine Company,	21,613 86
Mount Holyoke Lithia Spring Water Com- pany,	104 14
Mount Hope Iron Company,	700 63
Mount Tom Sulphite Pulp Company,	943 64
Mount Tom Railroad Company,	1,169 06
Mount Washington Glass Company,	59 17
Munroe Felt and Paper Company,	244 59
Murdock Parlor Grate Company,	634 35
Murray Brothers Company,	441 84
Mutual District Messenger Company of Bos- ton,	355 05
Mystic Valley Street Railway Company,	986 25
N. D. Dodge & Bliss Company,	299 82
N. H. Skinner Company,	1,325 52
N. Ward Company,	882 10
Nantasket Beach Steamboat Company,	440 51
Nantasket Chute Company,	47 62
Nantucket Gas Light Company,	29 19
Nantucket Telephone Company,	39 45
Nantucket Union Store,	47 34
Nashawannuck Manufacturing Company,	1,987 49
Nashua & Lowell Railroad Corporation,	18,623 96
Nashua River Paper Company,	1,359 84
Nathan Robbins Company,	165 69
Natick & Cochituate Street Railway Com- pany,	1,958 29
Natick Gas Light Company,	107 30
Natick Protective Union,	123 08
National Blank Book Company,	726 51
National Dock and Warehouse Company,	247 74
National Fire Appliance Company,	221 70
National Manufacturing Company,	337 69
National Needle Company,	670 65

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

National Roller Chafe Iron Company, .	\$22 88
National Shoe and Leather Exchange, .	473 40
Needham & Boston Street Railway Com- pany,	71 01
Nemasket Mills,	2,066 00
Nevins Company,	3,156 00
New Bedford Copper Company,	2,761 50
New Bedford Cordage Company,	1,093 55
New Bedford Dry Goods Company,	552 30
New Bedford, Martha's Vineyard & Nan- tucket Steamboat Company,	1,188 78
New Bedford, Middleborough & Brockton Street Railway Company,	2,564 25
New Bedford Tow Boat Company,	280 09
New Boston Aqueduct Company,	55 23
New England & Savannah Steamship Com- pany,	4,734 00
New England Awl and Needle Company, .	143 59
New England Beef Company,	604 37
New England Bolt and Nut Company, . .	299 82
New England Dredging Company,	820 56
New England Electric Railroad Construc- tion Company,	339 27
New England Felt Roofing Works,	1,325 52
New England Publishing Company,	394 50
New England Rubber Company,	157 80
New England Structural Company,	451 30
New England Telegraph Company,	236 70
New England Telephone and Telegraph Company,	217,295 16
New England Trust Company,	48,930 42
New Haven & Northampton Railroad Com- pany,	4,523 00
New Home Sewing Machine Company, . . .	11,146 67
New London Northern Railroad Company, .	22,445 31
New Mattakesett Creeks, Proprietors of the,	45 44
New Process Twist Drill Company,	104 14
New York & Boston Despatch Express Com- pany,	2,051 40
New York, New Haven & Hartford Railroad Company,	13,832 29
Newbury Stable Company,	76 56
Newburyport Gas and Electric Company, .	154 64
Newburyport Shoe Company,	646 98
Newell & Snowling Construction Company, .	157 80
Newell Brothers Manufacturing Company, .	333 27
Newton & Boston Street Railway Company, .	581 49
Newton Centre Trust Company,	602 79
Newton Machine Company,	19 72
Newton Street Railway Company,	2,641 57
Newtonville & Watertown Street Railway Company,	591 75
Newtonville Trust Company,	1,418 14

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Nickerson Company,	\$55 23
Nonantum Coal Company,	236 70
Nonotuck Paper Company,	834 76
Nonotuck Silk Company,	10,150 48
Norfolk Central Street Railway Company, .	886 83
Norfolk Southern Street Railway Company, .	620 15
Norfolk Suburban Street Railway Company, .	3,475 15
Norfolk Telephone Company,	39 45
Norfolk Western Street Railway Company, .	355 05
Norfolk Woolen Company,	469 77
North Adams Co-operative Association, . .	169 79
North Adams Gas Light Company,	86 79
North Adams Manufacturing Company, . . .	1,864 40
North American Insurance Company, . . .	1,379 17
North Andover Mills,	235 12
North Attleborough Gas Light Company, . .	372 72
North Brookfield Railroad Company, . . .	193 77
North Carolina Mica Company,	236 70
North Dighton Co-operative Stove Company, .	69 43
North End Street Railway Company,	1,382 32
North Orange Co-operative Creamery Association,	20 51
North Truro Cold Storage Company,	78 90
North Woburn Street Railroad Company, . .	997 29
Northampton & Amherst Street Railway Company,	236 70
Northampton Cutlery Company,	845 80
Northampton Emery Wheel Company, . . .	1,372 86
Northampton Gas Light Company,	52 07
Northampton Paper Box Company,	40 23
Northampton Street Railway Company, . .	6,036 48
Northfield Co-operative Creamery Association,	29 03
Northfield Telephone Company,	59 17
Northfield Water Company,	28 40
Norton & Attleborough Street Railway Company,	631 20
Norton & Taunton Street Railway Company, .	998 87
Norton Emery Wheel Company,	2,559 51
Norwich & Worcester Railroad Company, . .	19,048 16
Norwood Engineering Company,	142 02
Nute-Hallett Company,	47 34
O. C. White Company,	208 29
O. H. Stevens Manufacturing Company, . .	106 98
O. T. Rogers Granite Company,	12 62
Oak Grove Creamery Company,	165 69
Oak Hall Clothing Company,	1,183 50
O'Donnell & Gilbride Company,	1,183 50
Odorless Excavating Company,	45 76
Old Berkshire Mills Company,	860 72
Old Colony Boot and Shoe Company, . . .	804 78
Old Colony Piano Company,	102 33
Old Colony Railroad Company,	355,925 52

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Old Colony Steamboat Company, . . .	\$42,037 92
Old Colony Trust Company, . . .	30,849 90
Oliver & Howland Company, . . .	178 31
Oliver Ames & Sons Corporation, . . .	1,952 11
Oliver Ditson Company, . . .	4,710 33
Olmstead & Tuttle Company, . . .	818 66
Onset Water Company, . . .	100 99
Orange Hardware Company, . . .	183 83
Otis Company, . . .	3,569 46
P. Blodgett Company, . . .	151 48
P. Corcoran & Sons, Incorporated, . . .	78 90
P. H. Carpenter Company, The, . . .	86 79
P. H. Comer Company, . . .	31 56
P. H. Corr Yarn Company, . . .	1,183 50
P. P. Emory Manufacturing Company, . . .	315 60
Pacific Mills, . . .	19,515 91
Packard & Evans Company, . . .	118 35
Page Electric Company, . . .	78 90
Paine Furniture Company, . . .	2,816 73
Palmer & Monson Street Railway Com- pany, . . .	830 02
Palmer Water Company, . . .	149 91
Parker Brothers Manufacturing Company, . . .	287 19
Parkhill Manufacturing Company, . . .	796 89
Parmenter & Polsey Fertilizer Company, . . .	1,025 70
Parrish & Fuller Company, . . .	63 12
Parsons Manufacturing Company, . . .	157 80
Parsons Paper Company, . . .	6,762 04
Peabody Granite Company, . . .	158 58
Peabody-Whitney Company, . . .	315 60
Peirce & Winn Company, . . .	426 88
People's Co-operative Shoe Manufacturing Company, . . .	59 96
People's Furniture Company, . . .	63 12
People's Steamboat Company, . . .	315 60
People's Telephone Company, . . .	173 58
Peter Wood Dyeing Company, . . .	17 35
Phelps Publishing Company, . . .	1,322 36
Phenix Plate Company, . . .	209 87
Phillips Manufacturing Company, . . .	78 90
Pierce Hardware Company, . . .	394 50
Pierce Manufacturing Corporation, . . .	345 18
Pigeon Cove Co-operative Association, . . .	26 03
Pigeon Hill Granite Company, . . .	401 83
Pinkham & Willis Company, . . .	789 00
Pitts-Kimball Company, . . .	1,578 00
Pittsfield & North Adams Railroad Corpora- tion, . . .	9,182 38
Pittsfield Coal Gas Company, . . .	201 58
Pittsfield Electric Street Railway Company, . . .	1,121 95
Pittsfield Journal Company, . . .	63 12
Planet Manufacturing Company, . . .	94 68
Plunger Elevator Company, . . .	629 62

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — Continued.

Plymouth & Kingston Street Railway Company,	\$489 18
Plymouth & Sandwich Street Railway Company,	394 50
Plymouth Cordage Company,	12,129 69
Plymouth Gas Light Company,	47 30
Plymouth Mills,	411 85
Plymouth Preserving Company,	35 50
Plymouth Rubber Company,	26 82
Plymouth Woolen Company,	2,377 25
Pomeroy Mining Company,	52 07
Porter's Market Company,	94 68
Post Publishing Company,	504 75
Postal Telegraph-Cable Company,	78 90
Potter Drug and Chemical Corporation,	2,240 76
Potter's Stables, Incorporated,	31 56
Powow Hill Water Company,	814 72
Prentice Brothers Company,	772 43
Presbrey Stove Lining Company,	474 97
Preston B. Keith Shoe Company,	874 21
Prospect Co-operative Society,	18 93
Prospect Worsted Mills,	1,128 27
Protective Union Company,	315 60
Prouty Wire Company,	80 47
Providence & Springfield Railroad Company,	479 96
Providence & Taunton Street Railway Company,	1,450 97
Providence & Worcester Railroad Company,	76,938 73
Providence Telephone Company of Massachusetts,	236 70
Providence, Webster & Springfield Railroad Company,	367 67
Provincetown Cold Storage Company,	23 67
Puritan Manufacturing Company,	123 08
Putnam & Sprague Company,	631 20
Putnam Machine Company,	1,372 07
Putnam Nail Company,	853 69
Pyro-Febrin Company,	23 67
Quincy & Boston Street Railway Company,	7,224 08
Quincy Beef Company,	157 80
Quincy Market Cold Storage Company,	519 16
Quincy Quarry Company,	941 27
Quinsigamond Lake Steamboat Company,	55 23
R. A. Day Company,	78 90
R. A. McWhirr Company,	781 11
R. Gross Company,	394 50
R. Guastavino Company,	94 68
R. H. Smith Manufacturing Company,	161 90
R. H. White Company,	12,532 47
R. S. Reed Company,	511 27
Rawson Light and Power Company,	94 68
Reading & Lowell Street Railway Company,	789 00
Reading Co-operative Association,	56 01

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Reading Rubber Manufacturing Company, .	\$1,104 60
Real Estate Exchange and Auction Board, .	78 90
Reed & Barton Corporation,	8,437 56
Reed & Curtis Machine Screw Company, .	93 10
Reliable Flour Company,	137 28
Re-New Lamp Company,	78 90
Revere Copper Company,	1,333 01
Revere House, Proprietors of,	366 09
Revere Rubber Company,	17,867 69
Revere Water Company,	1,563 79
Reversible Collar Company,	4,044 41
Review Publishing Company,	315 60
Rhode Island & Massachusetts Railroad Company,	1,656 90
Rhodes & Ripley Clothing Company, . . .	1,893 60
Rice & Lockwood Lumber Company, . . .	631 20
Rice, Barton & Fales Machine and Iron Company,	811 09
Rice-Kendall Company,	94 68
Richard Briggs Company,	2,082 96
Richardson Manufacturing Company, . . .	3,839 27
Richardson Piano Case Company,	72 58
Ridgway Furnace Company,	142 02
Ripley-Howland Manufacturing Company, .	1,589 04
Riverdale Mills,	631 20
Riverside Co-operative Association of May- nard,	11 44
Riverside Water Company,	39 45
Robert Bleakie Company,	777 95
Robert Harrison Company,	197 25
Roberts Iron Works Company,	410 28
Robinson-Hilton Company,	102 57
Rockland & Abington Street Railway Com- pany,	2,019 84
Rockland Company,	78 90
Rockland Co-operative Associates,	40 16
Rockport Street Railway Company, . . .	1,656 90
Rocky Neck Marine Railway Company, . .	194 09
Rodney Hunt Machine Company,	1,494 36
Roland T. Oakes Company,	126 24
Rollstone Granite and Construction Com- pany,	337 69
Rotch Spinning Corporation,	2,449 05
Rowes Wharf, Proprietors of,	628 04
Rowes Wharf Provision Company,	66 27
Roxbury Carpet Company,	13,042 17
Roxbury Gas Light Company,	471 82
Royal Steam Heater Company,	67 06
Royce Laundry Company,	98 46
Ruddy Thread Company,	345 58
Russell-Snow & Davis Company,	1,846 89
Russia Cement Company,	509 69
Rust & Richardson Drug Company, . . .	946 80

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

S. A. Freeman Company,	\$78 90
S. A. Woods Machine Company,	1,360 23
S. Armstrong Company,	181 47
S. Blaisdel, Jr., Company,	304 55
S. D. Munro Company,	65 48
S. Gray Company,	192 51
S. H. Howe Shoe Company,	1,842 94
S. M. Howes Company,	530 20
S. N. & C. Russell Manufacturing Com- pany,	796 89
S. S. Pierce Company,	5,586 12
S. W. Card Manufacturing Company,	557 82
S. Worthington Paper Company,	220 92
Saco & Pettee Machine Shops,	3,775 90
Sagamore Manufacturing Company,	179 89
Salem & Wakefield Street Railway Company,	536 52
Salem, Beverly & Danvers Tow Boat Com- pany,	46 39
Salem Commercial School, Incorporated,	78 90
Salem Gas Light Company,	361 36
Salem Lead Company,	47 34
Salisbury Beach Plank Road Company,	9 46
Samson Cordage Works,	341 24
Samuel Pierce Organ Pipe Company,	160 95
Samuel Ward Company,	662 76
Samuel Winslow Skate Manufacturing Com- pany,	124 66
Sanders & Barrows Clothing Company,	512 85
Sanford-Sawtelle Company,	236 70
Sanford Spinning Company,	730 61
Sawyer Belting Company,	394 50
Sawyer Leather Machinery Company,	107 30
Saxonville Mills,	10,495 12
Sayles & Jenks Manufacturing Company,	1,262 40
Scandia Co-operative Grocery Company,	63 59
Scandinavian Co-operative Drug Company,	78 11
Scandinavian Co-operative Grocery Union,	123 08
Scandinavian Importing Company,	331 38
Security Safe Deposit and Trust Company,	3,471 60
Security Safe Deposit Company,	3,156 00
Selvey-Wyckoff Company,	878 72
Sewell & Day Cordage Company,	157 80
Sewing Machine Supplies Company,	789 00
Seymour, Knapp & Warren Company,	43 39
Shapleigh Coffee Company,	1,081 71
Shaw Stocking Company,	2,730 57
Shedd & Crane Leather Company,	789 00
Sheffield Water Company,	157 80
Sherman Envelope Company,	615 42
Shields Foundry Company,	56 80
Shortstory Publishing Company,	118 35
Shreve, Crump & Low Company,	5,274 46
Silver Lake Company,	1,317 63

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

Simons, Hatch & Whitten Company, . . .	\$3,156 00
Simonds Manufacturing Company, . . .	2,213 93
Simplex Electric Company, . . .	2,043 51
Simpson Brothers Corporation, . . .	414 22
Simpson Spring Company, . . .	27 40
Singletary Co-operative Creamery Association, . . .	17 35
Skillings, Whitney & Barnes Lumber Company, . . .	13,247 31
Skinner & Scott Wheel Company, . . .	157 80
Slater Woolen Company, . . .	6,836 21
Slayter Jennings Company, . . .	189 36
Smith & Anthony Company, . . .	1,854 15
Smith & Dove Manufacturing Company, . . .	4,413 33
Smith & Stoughton Corporation, . . .	473 40
Smith-Green Company, . . .	321 91
Smith-McCusker Company, . . .	252 48
Smith Paper Company, . . .	967 89
Smithmade Suspender Company, . . .	351 89
Somerset Stove Foundry Company, . . .	69 03
Somerville Electric Light Company, . . .	476 55
Somerville Horse Railroad Company, . . .	2,897 20
Somerville Journal Company, . . .	53 65
South Boston Gas Light Company, . . .	874 21
South Boston Storage Warehouse Company, . . .	78 90
South Boston Wood and Coal Company, . . .	23 67
South Middlesex Street Railway Company, . . .	1,222 55
South Reading Mechanic and Agricultural Institute, . . .	552 30
South Truro Fish Weir Company, . . .	53 25
Southbridge & Sturbridge Street Railway Company, . . .	834 76
Southbridge Gas and Electric Company, . . .	170 42
Southbridge Optical Company, . . .	189 36
Southbridge Water Supply Company, . . .	877 36
Southern Massachusetts Telephone Company, . . .	5,409 38
Southgate Woolen Company, . . .	124 66
Southworth Company, . . .	216 18
Sovereign Co-operative Association of Webster, . . .	42 05
Spaulding Print Paper Company, . . .	75 74
Spencer Gas Company, . . .	17 35
Spencer Steam Bakery Company, . . .	134 13
Spencer Wire Company, . . .	1,297 90
Sprague & Breed Coal Company, . . .	793 73
Sprague & Moore Company, . . .	157 80
Springfield Drop Forge Company, . . .	301 39
Springfield Eureka Hard Plaster Company, . . .	244 59
Springfield Fire and Marine Insurance Company, . . .	25,393 17
Springfield Gas Light Company, . . .	921 55
Springfield Glazed Paper Company, . . .	362 94

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Springfield Knitting Company,	\$481 29
Springfield Lumber Company,	57 91
Springfield Printing and Binding Company,	39 45
Springfield Safe Deposit and Trust Com- pany,	9,073 50
Springfield Street Railway Company,	23,509 35
Springfield Waste Company,	355 05
Stafford Mills,	2,660 50
Standard Button Company,	15 78
Standard Cloth Meter Company,	14 20
Standard Clothing Company,	7,890 00
Standard Publishing Company,	23 67
Standard Whip Company,	481 29
Standish Worsted Company,	863 72
Stanley Electric Manufacturing Company,	4,169 31
Stanley Grain Company,	63 12
Stanley Instrument Company,	674 59
Staple Heeling Company,	33 45
Staples Coal Company,	3,116 55
Star Belting Company,	894 50
Star Brass Manufacturing Company,	564 13
Star Button Manufacturing Company,	86 79
Star Worsted Company,	276 15
State Safe Deposit Company,	94 68
State Street Trust Company,	5,592 79
Steimer & Moore Manufacturing Company,	201 19
Stephen Dow Company,	875 79
Sterling Knit Goods Company,	126 24
Stevens Linen Works,	8,936 47
Stickney & Poor Spice Company,	1,784 71
Stirling Mills,	2,094 16
Stockbridge & Pittsfield Railroad Company,	10,560 92
Stockbridge Marble Company,	59 88
Stockbridge Water Company,	235 12
Stone & Downer Company,	315 60
Stone & Foster Lumber Company,	145 17
Stony Brook Railroad Corporation,	7,980 26
Stoughton Gas and Electric Company,	228 81
Stoughton Rubber Company,	1,854 93
Stowe, Bills & Hawley Company,	867 90
Sturtevant & Haley Beef Supply Company,	1,578 00
Suffolk Storage Warehouse Company,	110 46
Suffolk Tow Boat Company,	284 04
Sumner & Goodwin Company,	1,451 76
Sun Printing Company,	5 91
Sunderland Water Company,	14 20
Suspension Transportation Company,	78 90
Sutton Cranberry Company,	7 89
Swansea Dye Works,	14 20
Swift River Company,	2,846 71
T. A. Norris Machine Company,	847 16
T. A. Peterson Company,	31 56
T. Casey Company,	31 56

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

T. Dexter Johnson Company,	\$112 82
T. E. Rich Company,	35 50
T. H. Jones Shoe Company,	552 30
T. H. Wheeler Company,	823 71
T. Martin & Brother Manufacturing Com- pany,	1,557 48
T. Wharf Fish Market Corporation,	234 33
Taber Organ Company,	315 60
Talbot Dyewood and Chemical Company,	635 93
Talbot Mills,	3,173 51
Tanner Hamilton Company,	78 90
Tarr & Wonson, Limited,	2,051 40
Taunton & Brockton Street Railway Com- pany,	1,808 38
Taunton Copper Manufacturing Company,	1,999 32
Taunton Crucible Company,	216 18
Taunton Gas Light Company,	899 46
Taunton Oil Cloth Company,	875 79
Taunton Rivet Company,	148 33
Taunton Street Railway Company,	457 62
Taunton Wire Nail Company,	268 26
Taylor & Tapley Manufacturing Company,	220 92
Taylor Bramley Company,	244 59
Taylor Goodwin Company,	808 33
Taylor Manufacturing Company,	228 81
Telegram Publishing Company,	189 36
Thayer & Co., Incorporated,	157 80
Thayer Woolen Company,	789 00
Theodore Schwamb Company,	173 58
Thomas Dalby Company,	352 20
Thomas Hollis Company,	315 60
Thomas Long Company,	828 45
Thomas Perkins Company,	78 90
Thomas G. Plant Company,	1,104 60
Thomas W. Emerson Company,	394 50
Thompson & Norris Company,	121 50
Thompson & Snow Company,	710 10
Thompson Hardware Company,	520 74
Thorndike Company,	1,099 32
Thorndike Manufacturing Company,	77 95
Thorp & Martin Company,	426 06
Tileston & Hollingsworth Company,	1,822 59
Tileston Brothers Shoe Company,	78 90
Title Research and Credit Company,	18 93
Torkelson Manufacturing Company,	497 07
Torrey, Bright & Capen Company,	3,313 80
Towle Manufacturing Company,	448 15
Towne Fuller Company,	615 42
Townsend Co-operative Broom Company,	28 40
Townsend Pierce & Brooks Company,	142 02
Train-Smith Company,	789 00
Treat Hardware and Supply Company,	1,088 82
Tribune Publishing Company,	77 32

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Troy Cotton and Woolen Manufacturing Company,	\$1,120 38
Troy Granite Company,	48 52
Tubular Rivet and Stud Company,	8,190 71
Turner's Falls Company,	666 70
Turner's Falls Paper Company,	75 74
Tyer Rubber Company,	443 78
Underhay Oil Company,	394 50
Union Belt Company,	681 69
Union Building Association,	41 02
Union Button Sewing Machine Company,	98 62
Union Coal Company,	367 67
Union Company,	169 47
Union Cotton Ginning Company,	39 45
Union Cotton Manufacturing Company,	2,218 66
Union Electric Light Company,	69 43
Union Fireworks Company,	47 34
Union Freight Railroad Company,	646 98
Union Glass Company,	236 70
Union House Furnishing Company,	347 16
Union Ice Company,	528 39
Union Loan and Trust Company,	394 50
Union Machine Company,	418 95
Union Manufacturing Company,	86 00
Union Mills Company,	205 14
Union Pork Company,	29 66
Union Road Machinery Company,	70 47
Union Shoe Company,	6,585 78
Union Street Railway Company,	7 89
Union Wharf Company,	402 39
United Electric Light Company,	1,311 31
United States Envelope Machine Company,	12 62
United States Hotel Company,	519 16
United States Trust Company,	3,629 40
University City Laundering Company,	74 16
Uphams Corner Stable Company,	78 90
Upton Manufacturing Company,	27 61
Uxbridge & Northbridge Electric Company,	105 72
Uxbridge Cotton Mills,	131 76
Valley Paper Company,	213 50
Vermont & Massachusetts Railroad Company,	75,833 55
Victor Sporting Goods Company,	312 44
Vineyard Haven Marine Railway Company,	10 09
Vineyard Haven Wharf Company,	83 31
W. B. Clarke Company,	473 40
W. C. Lewis Shoe Company,	236 70
W. C. Packard Furniture and Carpet Company,	236 70
W. C. Young Manufacturing Company,	80 47
W. D. Wilmarth & Co. Corporation,	179 89
W. H. Blodgett Company,	789 00
W. H. Sawyer Lumber Company,	789 00

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

W. H. Wilmarth & Co. Corporation, . . .	\$804 78
W. J. Boynton Baking Company, . . .	78 90
W. L. Douglass Shoe Company, . . .	2,463 25
W. R. Usher & Sons Shoe Company, . . .	1,081 32
W. S. Kilton Company, . . .	78 90
W. S. Quimby Company, . . .	1,121 95
W. S. Swett Company, . . .	78 90
W. T. Cardy & Sons Company, . . .	102 57
Wachusett Creamery Company, . . .	28 40
Wachusett Shirt Company, . . .	872 63
Wadsworth, Howland & Co., Incorporated, . . .	1,858 88
Wakefield & Stoneham Street Railway Company, . . .	1,052 21
Wakefield Rattan Company, . . .	157 80
Wales-French Shoe Company, . . .	77 00
Walker & Pratt Manufacturing Company, . . .	2,118 46
Walker-Stetson Company, . . .	3,313 80
Walter Baker & Co., Limited, . . .	31,350 12
Walter M. Lowney Company, . . .	3,321 69
Waltham Coal Company, . . .	315 60
Waltham Emery Wheel Company, . . .	457 62
Waltham Publishing Company, . . .	18 93
Waltham Watch Tool Company of Springfield, Mass., . . .	82 84
Walworth Construction and Supply Company, . . .	473 40
Walworth Manufacturing Company, . . .	298 24
Wamesit Steam Mill Company, . . .	30 61
Wamsutta Mills, . . .	406 33
Wannacomet Water Company, . . .	214 60
Wardwell Corporation, . . .	315 60
Ware Electric Company, . . .	91 52
Ware Pratt Company, . . .	1,735 80
Ware River Railroad Company, . . .	22,865 22
Warner Manufacturing Company, . . .	347 16
Warren & Hill Coal Company, . . .	277 72
Warren Boot and Shoe Company, . . .	1,972 50
Warren, Brookfield & Spencer Street Railway Company, . . .	997 29
Warren F. Witherell Company, . . .	552 30
Warren Soap Manufacturing Company, . . .	812 64
Warren Specialty Company, . . .	22 09
Warren Steam Pump Company, . . .	451 62
Warren Thread Company, . . .	157 80
Washburn & Garfield Manufacturing Company, . . .	506 53
Washington Mills Company, . . .	31,560 00
Washington Mills Emery Manufacturing Company, . . .	409 09
Wason Manufacturing Company, . . .	1,396 53
Waters & Litchfield Company, . . .	142 02
Waters Governor Company, . . .	520 74
Weber Leather Company, . . .	236 70

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Webber Lumber Company,	\$455 25
Webster & Dudley Street Railroad Com- pany,	741 66
Webster Electric Company,	94 68
Webster Loom Harness Company,	126 24
Weeden Manufacturing Corporation,	89 94
Weeks & Potter Company,	3,061 32
Weinz Trimming Company,	63 12
Weir Stove Company,	1,917 27
Wellesley & Boston Street Railway Com- pany,	2,177 64
Wellfleet Marine Insurance Company,	31 56
Wellington-Wild Coal Company,	1,546 44
West Boylston Manufacturing Company,	1,855 96
West End Street Railway Company,	375,959 17
West Roxbury & Roslindale Street Railway Company,	2,212 35
West Stockbridge Railroad Corporation,	312 44
Western Union Telegraph Company,	19,355 11
Westfield Cigar Company,	149 91
Westfield Manufacturing Company,	81 97
Westhampton Water Company,	23 67
Weston Electric Light Company,	110 46
Weymouth Shoe Supply Company,	78 90
Wheeler Express Company,	126 24
Wheeler Reflector Company,	512 85
Wheeler-Stenzel Company,	1,578 00
White & Bagley Company,	64 69
White-Smith Music Publishing Company,	1,420 20
White Son Company,	1,972 50
White-Warner Company,	860 01
Whitin Machine Works,	8,753 48
Whiting Paper Company,	3,603 99
Whitman & Keith Company,	781 11
Whitmore Manufacturing Company,	1,025 70
Whitney Jewelry Company,	39 45
Whitney Reed Chair Company,	127 81
Whittemore-Woodbury Company,	94 68
Whittenton Manufacturing Company,	766 90
Whittier Machine Company,	1,574 84
Wickersham Quoin Company,	20 51
Wight-Thayer Company,	157 80
Wilbraham Woolen Company,	28 79
Wiley & Russell Manufacturing Company,	2,564 25
William A. Clark Coal Company,	252 48
William B. Hale Cigar Company,	142 02
William C. Atwater Company, Incorpo- rated,	302 18
William C. Norcross Company,	209 87
William Curtis Sons Company,	946 80
William F. Carleton Company,	157 80
William F. Morgan Company,	362 94
William G. Bell Company,	\$315 60

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

William H. Burnes Company,	2,130 30
William H. Gallison Company,	863 16
William S. Butler & Company, Incorporated,	1,893 60
William S. Hills Company,	473 40
William Skinner Manufacturing Company,	1,746 68
William Underwood Company,	717 99
Williams Manufacturing Company,	383 45
Williamsburg Co-operative Creamery Association,	7 89
Williamstown Gas Company,	151 25
Williamstown Manufacturing Company,	694 32
Williamstown Water Company,	236 70
Williston & Knight Company,	855 27
Winchendon Electric Light and Power Company,	47 34
Windsor Cement Company,	250 90
Winnisimmet Company,	2,010 37
Winnisimmet Railroad Company,	946 80
Wire Goods Company,	440 26
Woburn & Reading Street Railway Company,	373 98
Woburn Gas Light Company,	191 56
Wollaston Foundry Company,	99 41
Wood, Barker & Company,	1,167 72
Woods-Sherwood Company,	24 45
Woodley Soap Manufacturing Company,	283 72
Woodville Shoe Company,	232 75
Woonsocket Street Railway Company,	38 36
Worcester & Blackstone Valley Street Railway Company,	691 16
Worcester & Clinton Street Railway Company,	1,956 72
Worcester & Marlborough Street Railway Company,	2,878 27
Worcester & Shrewsbury Street Railway Company,	629 62
Worcester & Suburban Street Railway Company,	5,616 02
Worcester & Webster Street Railway Company,	789 00
Worcester Bleach and Dye Works Company,	55 23
Worcester Coal Company,	310 86
Worcester Collateral Loan Association,	473 40
Worcester Consolidated Street Railway Company,	14,018 95
Worcester Construction Company,	1,098 28
Worcester Corset Company,	2,054 55
Worcester Electric Light Company,	2,608 43
Worcester Envelope Company,	375 56
Worcester Gas Light Company,	2,829 35
Worcester Lithographing Company,	110 46
Worcester Loan Company,	315 60

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Worcester Manufacturing Company,	\$74 16	
Worcester, Nashua & Rochester Railroad Company,	21,357 90	
Worcester Post Company,	89 45	
Worcester Safe Deposit and Trust Company,	3,340 62	
Worcester Woolen Mill Company,	889 99	
Workingmen's Loan Association,	1,972 50	
Woronoco Street Railway Company,	593 32	
Worthington Co-operative Creamery Association,	7 89	
Woven Cane Fabric Company,	78 90	
Wright & Potter Printing Company,	481 29	
Wright Manufacturing Company,	747 18	
Xylite Lubricating Company,	94 68	
Zeigler Electric Company,	200 00	
		\$5,134,983 77

Received on Account of 1898 and Previous Years.

A. B. and E. L. Shaw,	\$749 98	
A. S. Dexter & Co.,	47 07	
Alexander Hill Bedding Company,	47 00	
American Citizen Company,	78 45	
American Cultivator Publishing Company,	156 90	
American Stave and Cooperage Company,	331 05	
Arlington Hotel Company,	31 38	
Atlantic Telegraph Company,	78 45	
Austin & Winslow-Gallagher Express Company,	78 45	
B. F. Lewis & Son Company,	156 90	
B. H. Woodsum Company,	144 34	
Bates Machine Company,	1,000 00	
Bay State Chair Company,	133 36	
Bay State Metal Works,	219 66	
Berkshire Spar and Quartz Company,	413 82	
Blanchard Machine Company,	133 36	
Block Plant Electric Light Company,	29 81	
Bolles & Wilde Company,	470 70	
Boston and Bay State Die Company,	156 90	
Boston Advertising Company,	75 31	
Boston Book Company,	1,176 75	
Boston Co-operative Buyers' Association,	156 90	
Boston Enterprise Manufacturing Company,	25 94	
Boston Parcel Delivery Company,	784 50	
Boston Traveler Company,	277 71	
Brackett Market Company,	137 28	
Brockway-Smith Corporation,	690 36	
Brookfield Brick Company,	138 07	
Brooks Bank Note Company,	701 34	
C. W. Mutell Manufacturing Company,	58 83	
Cambridge Co-operative Society,	38 09	

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Cameron's Pharmacy,	\$313 80
Cape Ann Granite Company,	313 80
Charles A. Miller Company,	109 83
Charles A. White Company,.	19 61
Charles S. Brown Company,	400 09
Chequasset Lumber Company,	906 09
Chicopee Gas Light Company,	109 83
Childs & Kent Express Company,	211 81
Childs Acme Cutter and Press Company,	141 21
City Ice Company,	123 95
Coates Clipper Manufacturing Company,	212 59
Cobb-Buzzell Company,	862 95
Coburn Stationery Company,	81 58
Columbia Electric Engineering Company,	15 69
Columbia Engraving Company,	112 96
Composite Brake Shoe Company,	470 70
Computing Scale Manufacturing Company,	57 66
Consolidated Refrigerating Company,.	235 35
Co-operative Printing Society,	9 10
Cunningham Lumber Company,	935 12
Cyclopædia Publishing Company,	637 01
Daily News Company,	39 22
Damon Brick Company,	148 34
Dorchester Buildings Material Company,	447 16
Dunbar Mills Company,	831 57
Dunne Lyceum Bureau,	15 69
E. C. Manufacturing Company,	194 55
E. H. Saxton Company,	141 21
E. P. Sanderson Company,	779 79
E. W. Noyes Company,	98 06
Eastern Printing and Engraving Company,	86 29
Evening Gazette Company,	117 67
F. C. Von der Heide Company,	156 90
F. P. Norton Cigar Company,	313 80
Family Messenger Company,	78 45
Fitchburg & Suburban Street Railway Com- pany,	300 62
Foxborough Foundry and Machinery Com- pany,	118 45
Franklin Educational Company,	141 21
Garratt-Ford Company,	113 28
Gazette Company,	282 42
George H. Wood Company,	127 08
George N. Seaman Company,	141 21
George P. Staples & Co., Incorporated,	784 50
Gilman Snow Guard Company,	78 45
Globe Foundry Company,	101 98
Granite Shoe Company,	251 04
Gregory & Brown Company,	329 49
H. B. Stevens Company,	186 31
H. F. Ross Company,	470 70
Hampden Cycle Manufacturing Company,	25 00
Hampden Trap Rock Company,	100 41

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Continued.*

Harcourt Paper Box Company,	\$54 91
Heliotype Printing Company,	376 56
Henry C. Hunt Company,	7 84
Henry C. King Company,	313 80
Henry Woods Sons Company,	345 18
Higgins & Gifford Boat Manufacturing Company,	120 96
Highland Foundry Company,	759 07
Hill, Whitney & Wood Company,	345 18
Hingham Seam Face Granite Company,	107 94
Home Guarantee Insurance Company,	666 82
Howe Lumber Company,	659 29
Ice, Bait and Fish Company,	62 76
Interstate Law Company,	23 53
Investment Corporation,	470 70
J. P. & W. H. Emond Company,	235 35
Johnson Manufacturing Company,	2,014 59
K. & N. Company,	78 45
Kelley Shoe Company,	141 21
Kennedy & Sullivan Manufacturing Com- pany,	566 40
Kimball Brothers & Co.,	1,490 55
L. E. Fletcher Company,	172 59
L. H. Goodnow Foundry Company,	37 65
Lamprey Boiler Furnace Mouth Protector Company,	19 61
Lang & Jacobs,	90 21
Lexington Gas Light Company,	135 01
Lexington Print Works,	437 75
Lovewell Shoe Company,	266 73
Low Art Tile Company,	235 35
Lynn News Publishing Company,	78 45
M. A. Swift Sons, Incorporated,	313 80
Mansfield & Easton Street Railway Com- pany,	94 14
Mansfield & Norton Street Railway Com- pany,	47 07
Mansfield Co-operative Furnace Company, Manufacturer's Gazette Publishing Com- pany,	8 62
Massachusetts Glove Manufacturing Com- pany,	37 65
Massachusetts Investment Company,	109 83
McLean Shoe Company,	15 69
Melrose Hardware Company,	54 91
Merrill Piano Company,	78 45
Merritt Electric Company,	784 50
Merritt Electric Company,	188 28
Milford Pink Granite Company,	363 24
Monson Co-operative Creamery Association, Morning Mail Corporation,	15 06
Mystic Wharf and Storage Company,	94 14
Nantasket Chute Company,	1,142 23
Newburyport Herald Company,	290 46
Newburyport Herald Company,	67 46

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX—Continued.

New England Reed Company,	\$80 01	
Norfolk Southern Street Railway Company,	1,569 00	
Norfolk Telephone Company,	156 90	
Norton & Attleborough Street Railway Company,	502 08	
Norton & Taunton Street Railway Company,	428 33	
O. D. Pillsbury Company,	31 38	
Oliver & Howland Company,	138 07	
People's Combination Clothing Company,	235 35	
Pilgrims Iron Foundry Company,	64 32	
Plymouth Rubber Company,	75 31	
Plymouth Stove Foundry Company,	121 59	
Pocasset Hat Company,	163 17	
Putnam Company,	313 80	
Quaboag Steamboat Company,	48 01	
Quincy Quarry Company,	926 49	
R. H. Long Shoe Manufacturing Company,	196 12	
Richard Manufacturing Company,	119 24	
Ridgeway Furnace Company,	188 28	
Rolfe Provision and Grocery Company,	78 45	
Saint Regis Leather Company,	392 25	
Samuel Enrich Company,	313 80	
Scandia Granite Company,	35 30	
Seymour Knapp and Warren Company,	24 31	
Shady Hill Nursery Company,	549 15	
Shortstory Publishing Company,	282 42	
Smith, Hadley Shirt Company,	86 29	
Somerville Citizen Company,	53 34	
Spring Lane Press,	58 83	
Springfield Elevator and Pump Company,	156 27	
Stockbridge Marble Company,	73 11	
Standard Horse Shoe Company,	320 86	
Sumner Drug and Chemical Company,	188 28	
Thompson & Odell Company,	274 57	
Union Loan and Trust Company,	784 50	
W. E. Rice Company,	229 85	
W. H. King Sons Company,	86 29	
Wade & Reed Company,	941 40	
Walnut Publishing Company,	78 45	
Wellington Furniture Company,	131 79	
Westfield Brick Company,	137 25	
Weymouth Seam Face Granite Company,	98 84	
White, Wilbur Company,	100 00	
Whittier Drug Company,	54 91	
William H. Burns Company,	1,856 12	
Williams Table and Lumber Company,	216 52	
Woodward & Brown Piano Company,	653 02	
Worcester Steam Heating Company,	32 94	
Zeigler Electric Company,	267 77	
		\$49,934 52

STATEMENT III.

Revenue Receipts.

DETAILS 2.

CORPORATION TAX — *Concluded.*

*Amounts returned from Cities and Towns on Account of Overpayments
in 1898 and Previous Years.*

Acton,	\$10 01	
Arlington,	224 47	
Boston,	11,101 11	
Braintree,	95 18	
Bridgewater,	508 68	
Brookline,	317 40	
Burlington,	15 24	
Cambridge,	805 35	
Chelsea,	4 41	
Chicopee,	11 36	
Dedham,	61	
East Longmeadow,	3 45	
Framingham,	7 89	
Longmeadow,	10 37	
Lowell,	27 34	
Lynn,	190 89	
Natick,	60	
Newburyport,	4 57	
New Bedford,	312 55	
Northampton,	8 01	
Palmer,	1 72	
Quincy,	25 40	
Rockland,	5 44	
Rockport,	68	
Salem,	1,356 19	
Salisbury,	21 97	
Scituate,	1 81	
Swampscott,	686 05	
Waltham,	424 32	
Watertown,	82 57	
Westfield,	982 80	
Weymouth,	49 81	
Whitman,	27 42	
Winthrop,	22 76	
Total,		\$17,348 38

Recapitulation.

Miscellaneous companies, 1899,	\$5,134,983 77	
Received on account of 1898 and previous years,	49,934 52	
Received from towns on account of 1898,	17,348 38	
Total,		\$5,202,266 67
Received on account of 1898 and previous years,	\$67,282 90	
Received on account of 1899,	5,134,983 77	
Total,		\$5,202,266 67

STATEMENT III.

Revenue Receipts.

DETAILS 3.

DETAILS No. 3.

SAVINGS BANK TAX.

{One-half of one per cent. on average deposits, payable within ten days after the first Mondays of June and December. — Pub. Stat., chap. 18.]

	For June.	For December.
Received of the following-named banks: —		
Abington Savings Bank,	\$2,088 30	\$2,158 63
Amherst Savings Bank,	1,974 52	2,200 90
Andover Savings Bank,	3,510 61	3,562 39
Arlington Five Cents Savings Bank,	1,333 85	1,622 01
Athol Savings Bank,	2,022 91	2,390 99
Attleborough Savings Bank,	1,381 91	1,508 83
Barre Savings Bank,	470 32	517 35
Bass River Savings Bank, South Yarmouth,	486 41	472 40
Bay State Savings Bank,	209 67	243 83
Belmont Savings Bank,	252 34	281 98
Benjamin Franklin Savings Bank, Franklin,	829 15	884 49
Berkshire County Savings Bank, Pittsfield,	3,488 77	3,712 87
Beverly Five Cents Savings Bank,	3,302 93	3,284 65
Boston Five Cents Savings Bank,	33,729 81	34,632 09
Boston Penny Savings Bank,	1,636 42	1,647 69
Braintree Savings Bank,	331 59	355 14
Bridgewater Savings Bank,	682 88	680 87
Brighton Five Cents Savings Bank,	814 24	941 86
Bristol County Savings Bank, Taunton,	8,011 08	8,093 90
Broadway Savings Bank, Lawrence,	2,390 23	2,478 89
Brockton Five Cents Savings Bank,	2,742 24	2,886 23
Brookline Savings Bank,	1,229 19	1,420 14
Cambridge Institution for Savings,	2,765 94	3,117 92
Cambridgeport Savings Bank,	5,984 19	5,869 49
Canton Institution for Savings,	1,145 44	1,191 34
Cape Ann Savings Bank, Gloucester,	2,213 99	2,202 69
Cape Cod Five Cents Savings Bank, Har- wich,	1,158 27	1,160 38
Central Savings Bank, Lowell,	2,717 95	3,056 42
Charlestown Five Cents Savings Bank,	9,250 08	9,315 58
Chelsea Savings Bank,	3,594 69	3,917 74
Chicopee Falls Savings Bank,	396 68	470 34
Chicopee Savings Bank,	695 58	703 52
Citizens' Savings Bank, Fall River,	3,475 84	3,454 89
City Five Cents Savings Bank, Haverhill,	2,066 80	2,240 61
City Institution for Savings, Lowell,	9,606 85	9,996 01
City Savings Bank, Pittsfield,	238 47	243 70
Clinton Savings Bank,	2,884 42	2,982 62
Cohasset Savings Bank,	373 17	418 40
Conway Savings Bank,	167 72	173 08
County Savings Bank, Chelsea,	365 38	422 12
Crocker Institution for Savings, Turner's Falls,	1,265 35	1,176 83

STATEMENT III.

Revenue Receipts.

DETAILS 3.

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
Danvers Savings Bank,	\$2,201 14	\$2,273 83
Dedham Institution for Savings,	6,098 55	6,286 71
Dorchester Savings Bank,	46 80	61 13
East Boston Savings Bank,	3,677 51	3,809 91
East Bridgewater Savings Bank,	1,066 40	1,050 07
East Cambridge Five Cents Savings Bank,	2,274 45	2,354 17
Easthampton Savings Bank,	953 52	931 79
East Weymouth Savings Bank,	705 43	726 82
Eliot Five Cents Savings Bank, Boston,	4,947 59	5,144 38
Essex Savings Bank, Lawrence,	9,167 15	9,761 95
Everett Savings Bank,	245 13	278 05
Fairhaven Institution for Savings,	471 68	405 29
Fall River Five Cents Savings Bank,	4,139 40	4,297 61
Fall River Savings Bank,	8,125 80	8,492 94
Farmers' and Mechanics' Savings Bank, South Framingham,	516 70	572 02
Fitchburg Savings Bank,	5,266 55	5,390 46
Florence Savings Bank,	335 35	351 63
Foxborough Savings Bank,	299 11	299 05
Franklin Savings Bank, Boston,	13,637 92	14,063 27
Franklin Savings Institution, Greenfield,	7,511 45	7,457 04
Gardner Savings Bank,	2,246 61	2,369 08
Georgetown Savings Bank,	669 50	658 30
Grafton Savings Bank,	313 29	284 48
Granite Savings Bank,	165 00	165 88
Great Barrington Savings Bank,	616 08	604 73
Greenfield Savings Bank,	1,988 54	2,406 98
Hampden Savings Bank, Springfield,	3,077 21	3,729 41
Haverhill Savings Bank,	9,875 71	10,205 82
Haydenville Savings Bank,	289 78	366 92
Hingham Institution for Savings,	2,234 71	2,197 03
Holliston Savings Bank,	322 17	334 90
Holyoke Savings Bank,	5,104 95	5,544 45
Home Savings Bank, Boston,	7,833 15	8,165 21
Hoosac Savings Bank, North Adams,	537 60	546 00
Hopkinton Savings Bank,	486 94	528 24
Hudson Savings Bank,	988 76	1,073 55
Hyde Park Savings Bank,	663 80	792 41
Ipswich Savings Bank,	651 14	705 77
Lawrence Savings Bank,	1,745 54	1,792 50
Lee Savings Bank,	1,210 77	1,178 54
Leicester Savings Bank,	1,009 70	1,050 39
Lenox Savings Bank,	186 25	231 56
Leominster Savings Bank,	1,106 69	1,268 68
Lexington Savings Bank,	475 54	515 85
Lowell Five Cents Savings Bank,	2,578 63	2,414 78
Lowell Institution for Savings,	7,259 70	7,513 67
Ludlow Savings Bank,	78 21	91 77
Lynn Five Cents Savings Bank,	6,031 96	6,684 84
Lynn Institution for Savings,	6,704 79	7,155 72

STATEMENT III.

Revenue Receipts.

DETAILS 3.

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
Malden Savings Bank,	\$2,885 66	\$3,295 10
Marblehead Savings Bank,	852 26	864 78
Marlborough Savings Bank,	2,207 07	1,994 86
Mechanics' Institution for Savings, Lowell,	2,941 07	3,184 34
Mechanics' Savings Bank, Holyoke,	1,036 57	1,077 05
Mechanics' Savings Bank, Reading,	71 03	73 31
Medford Savings Bank,	1,482 15	1,597 20
Medway Savings Bank,	412 43	411 00
Melrose Savings Bank,	720 59	898 49
Merrimac River Savings Bank, Lowell,	1,614 35	1,698 81
Merrimac Savings Bank,	683 56	659 85
Middleborough Savings Bank,	1,236 35	1,304 16
Middlesex Institution for Savings, Concord,	2,153 81	2,094 57
Milford Savings Bank,	3,115 01	3,286 72
Millbury Savings Bank,	1,054 20	1,041 60
Monson Savings Bank,	703 83	740 71
Nantucket Institution for Savings,	349 62	369 29
Natick Five Cents Savings Bank,	1,441 57	1,349 02
New Bedford Five Cents Savings Bank,	8,664 63	9,476 88
New Bedford Institution for Savings,	23,161 07	24,433 73
Newburyport Five Cents Savings Bank,	2,097 51	2,191 50
Newburyport Institution for Savings,	11,037 17	10,547 53
Newton Centre Savings Bank,	177 58	192 34
Newton Savings Bank,	2,356 28	2,700 76
Nonotuck Savings Bank,	—	156 70
North Adams Savings Bank,	2,496 61	2,845 34
Northampton Institution for Savings,	4,319 20	5,408 69
North Avenue Savings Bank, Cambridge,	638 24	663 14
North Brookfield Savings Bank,	630 61	714 91
North Easton Savings Bank,	1,575 69	1,634 19
North End Savings Bank,	1,977 26	2,550 74
North Middlesex Savings Bank,	727 24	822 19
Orange Savings Bank,	934 51	1,029 88
Palmer Savings Bank,	1,264 47	1,363 30
Pentucket Savings Bank,	631 03	756 97
People's Savings Bank, Brockton,	441 06	568 66
People's Savings Bank, Holyoke,	585 04	813 44
People's Savings Bank, Worcester,	10,990 05	12,275 03
Plymouth Five Cents Savings Bank,	1,638 18	1,784 39
Plymouth Savings Bank,	3,829 78	3,897 43
Provident Institution for Savings, Boston,	58,966 07	57,740 46
Provident Institution for Savings, Salisbury and Amesbury, Salisbury,	4,472 44	4,484 31
Quincy Savings Bank,	2,619 54	2,788 17
Randolph Savings Bank,	2,038 33	2,243 04
Rockland Savings Bank,	796 01	994 27
Roxbury Institution for Savings,	9,208 74	9,090 30
Salem Five Cents Savings Bank,	9,085 24	9,469 15
Salem Savings Bank,	14,193 54	14,440 85
Seamen's Savings Bank, Provincetown,	1,132 28	550 02

STATEMENT III.

Revenue Receipts.

DETAILS 3.

SAVINGS BANK TAX — *Continued.*

	For June.	For December.
Security Savings Bank,	\$51 76	\$49 82
Shelburne Falls Five Cents Savings Bank, . .	1,414 30	1,533 23
Somerville Savings Bank,	767 20	878 83
South Adams Savings Bank,	905 94	992 95
South Boston Savings Bank,	3,378 38	4,088 23
Southbridge Savings Bank,	57 31	2,838 55
South Scituate Savings Bank,	341 11	327 50
South Weymouth Savings Bank,	840 37	859 90
Spencer Savings Bank,	1,126 06	1,163 08
Springfield Five Cents Savings Bank, . . .	6,273 25	7,441 26
Springfield Institution for Savings, . . .	23,184 79	24,498 53
Stoneham Five Cents Savings Bank,	1,038 35	1,066 58
Suffolk Savings Bank, Boston,	42,414 92	43,306 90
Sumner Savings Bank,	567 25	64 82
Taunton Savings Bank,	2,535 65	2,890 67
Templeton Savings Bank,	341 95	358 39
Union Institution for Savings, Boston, . .	9,255 57	9,529 16
Union Savings Bank, Fall River,	1,114 46	1,201 62
Uxbridge Savings Bank,	481 87	439 93
Wakefield Savings Bank,	828 49	946 43
Wales Savings Bank,	29 70	26 91
Waltham Savings Bank,	3,002 91	3,604 16
Wareham Savings Bank,	1,197 30	1,238 00
Ware Savings Bank,	4,188 13	4,230 31
Warren Five Cents Savings Bank, Peabody, .	4,422 64	4,549 54
Warren Institution for Savings, Boston, .	11,007 50	11,700 95
Warren Savings Bank,	284 65	315 65
Washington Savings Institution,	349 62	451 24
Watertown Savings Bank,	895 19	947 97
Webster Five Cents Savings Bank,	1,316 57	1,271 88
Wellfleet Savings Bank,	971 09	978 29
Westborough Savings Bank,	374 21	417 99
Westfield Savings Bank,	1,105 64	1,234 42
West Newton Savings Bank,	562 92	646 34
Weymouth Savings Bank,	744 47	950 11
Whitinsville Savings Bank,	2,874 37	1,090 64
Whitman Savings Bank,	457 33	434 86
Willey Savings Bank,	897 36	1,103 60
Williamstown Savings Bank,	103 00	131 88
Winchendon Savings Bank,	1,261 38	1,272 51
Winchester Savings Bank,	771 16	841 88
Woburn Five Cents Savings Bank,	1,546 35	1,671 35
Worcester County Institution for Savings, .	23,990 32	24,678 46
Worcester Five Cents Savings Bank, . . .	8,186 54	8,919 87
Worcester Mechanics' Savings Bank, . . .	7,018 26	7,631 52
Worcester North Savings Bank,	5,411 12	5,764 24
Woronoco Savings Bank,	1,236 22	1,350 33
Totals,	\$650,197 99	\$679,177 84
Amounts received on account of 1898: — Hampshire Savings Bank,	\$787 80	

STATEMENT III.

Revenue Receipts.

DETAILS 4.

SAVINGS BANK TAX—*Concluded.**Recapitulation.*

Receipts for June, 1899,	\$650,197 99	
Receipts for December, 1899,	679,177 84	
Receipts for June, 1898,	787 80	
		\$1,330,163 63

DETAILS No. 4.

NATIONAL BANK TAX.

[Pub. Stat., chap. 18.]

Amounts received from cities and towns, as follows:—

Abington,	\$1,021 46	Fairhaven,	\$770 03
Adams,	3,659 67	Fall River,	23,383 33
Amesbury,	2,322 70	Falmouth,	164 46
Amherst,	1,788 46	Fitchburg,	10,084 27
Andover,	960 50	Framingham,	3,020 35
Arlington,	201 86	Franklin,	1,336 20
Athol,	3,253 95	Gardner,	2,710 26
Attleborough,	656 60	Georgetown,	502 12
Ayer,	422 31	Gloucester,	4,353 93
Barnstable,	443 53	Grafton,	584 05
Barre,	506 73	Great Barrington,	1,058 50
Beverly,	1,841 40	Greenfield,	4,829 02
Boston,	499,511 88	Harwich,	2,858 08
Brockton,	3,919 13	Haverhill,	7,571 63
Brookline,	374 88	Hingham,	763 29
Cambridge,	7,681 26	Holyoke,	14,982 21
Canton,	2,496 53	Hopkinton,	246 26
Chelsea,	2,963 66	Hudson,	664 14
Chicopee,	2,627 02	Ipswich,	495 74
Clinton,	1,845 07	Lawrence,	9,070 10
Concord,	919 45	Lee,	1,795 03
Conway,	1,202 58	Leicester,	1,026 99
Danvers,	898 40	Lenox,	345 45
Dedham,	3,424 28	Leominster,	1,804 36
Easthampton,	1,673 40	Lowell,	18,543 19
Easton,	743 70	Lynn,	11,399 79
Edgartown,	360 54	Malden,	1,204 69

STATEMENT III.

Revenue Receipts.

DETAILS 4.

NATIONAL BANK TAX — *Continued.*

Marblehead, . . .	\$2,186 68	Rockport, . . .	\$708 66
Marlborough, . . .	2,064 61	Salem, . . .	22,225 04
Melrose, . . .	782 82	Shelburne, . . .	1,279 66
Merrimac, . . .	1,215 88	Somerville, . . .	985 12
Methuen, . . .	982 32	Southbridge, . . .	1,333 34
Middleborough, . . .	159 88	Spencer, . . .	640 33
Milford, . . .	5,373 46	Springfield, . . .	38,214 24
Millbury, . . .	1,395 70	Stockbridge, . . .	1,833 17
Milton, . . .	1,508 64	Stoneham, . . .	209 63
Monson, . . .	1,476 43	Taunton, . . .	12,460 81
Montague, . . .	1,829 23	Townsend, . . .	331 55
Nantucket, . . .	434 62	Uxbridge, . . .	657 59
Natick, . . .	813 15	Wakefield, . . .	483 67
New Bedford, . . .	35,999 35	Waltham, . . .	855 53
Newburyport, . . .	4,859 82	Ware, . . .	3,943 77
Newton, . . .	1,245 26	Wareham, . . .	668 59
North Adams, . . .	7,689 90	Watertown, . . .	1,108 48
Northampton, . . .	9,666 38	Webster, . . .	772 20
North Attleborough, . . .	623 13	Westborough, . . .	646 58
Northborough, . . .	702 83	Westfield, . . .	4,256 27
Northbridge, . . .	171 65	Weymouth, . . .	3,103 22
Orange, . . .	1,415 26	Whitman, . . .	332 64
Oxford, . . .	343 21	Williamstown, . . .	345 02
Palmer, . . .	1,481 78	Winchendon, . . .	2,192 89
Peabody, . . .	4,148 83	Winchester, . . .	363 08
Pittsfield, . . .	10,051 96	Woburn, . . .	1,380 51
Plymouth, . . .	4,288 14	Worcester, . . .	25,695 95
Provincetown, . . .	724 91	Wrentham, . . .	317 98
Quincy, . . .	3,158 01	Yarmouth, . . .	1,596 35
Reading, . . .	308 38		
Rockland, . . .	475 04	Total, . . .	\$909,807 50

Amounts received from Cities and Towns on Account of 1898 and Previous Years.

Received of Acton,	\$9 88
of Arlington,	77 69
of Boston,	2,367 97
of Bridgewater,	75 93
of Chicopee,	39 82
of Holyoke,	316 02
of Longmeadow,	9 35

NATIONAL BANK TAX — *Concluded.*

Received of Lynn,	\$46 12	
of Manchester,	500 96	
of Newburyport,	81 61	
of New Bedford,	45 28	
of Northampton,	22 05	
of Plymouth,	185 31	
of Quincy,	94	
of Salem,	106 87	
of Salisbury,	66 46	
of Scituate,	9 08	
of Springfield,	5 66	
of Westfield,	24 41	
of Weymouth,	31 05	
of Whitman,	35 62	
of Winthrop,	231 55	
		\$4,239 63

Recapitulation.

Amount received on account of 1899,	\$909,807 50	
Amount received on account of 1898,	4,239 63	
Total,		\$914,047 13

DETAILS No. 5.

EXCISE TAX UPON LIFE INSURANCE COMPANIES.

[Pub. Stat., chap. 13, sects. 25 and 26.]

Received of the following companies:—		
Ætna Life Insurance Company,	\$6,423 06	
Berkshire Life Insurance Company,	4,953 72	
Connecticut General Life Insurance Com- pany,	938 17	
Connecticut Mutual Life Insurance Com- pany,	11,259 73	
Equitable Life Insurance Company,	12,922 07	
Germania Life Insurance Company,	445 14	
Home Life Insurance Company,	817 00	
John Hancock Mutual Life Insurance Com- pany,	7,063 52	
Manhattan Life Insurance Company,	1,757 77	
Massachusetts Mutual Life Insurance Com- pany,	9,927 65	
Metropolitan Life Insurance Company,	7,348 30	
Mutual Benefit Life Insurance Company,	16,994 54	

STATEMENT III.

Revenue Receipts.

DETAILS 6 AND 7.

EXCISE TAX UPON LIFE INSURANCE COMPANIES — *Concl'd.*

Mutual Life Insurance Company of New York,	\$33,305 22	
National Life Insurance Company,	5,994 60	
New England Mutual Life Insurance Company,	12,829 18	
New York Life Insurance Company,	15,646 67	
Northwestern Mutual Life Insurance Company,	11,915 40	
Penn Mutual Life Insurance Company,	8,912 13	
Phoenix Mutual Life Insurance Company,	1,072 03	
Provident Life and Trust Company, Pennsylvania,	6,456 38	
Provident Savings Life Assurance Society of New York,	206 44	
Prudential Insurance Company of America,	555 75	
State Mutual Life Assurance Company,	14,756 25	
Travelers' Insurance Company,	3,700 82	
Union Central Life Insurance Company,	662 00	
Union Mutual Life Insurance Company,	2,569 57	
United States Life Insurance Company,	1,382 24	
Washington Life Insurance Company of New York,	2,695 83	
Total,		\$203,511 18

DETAILS No. 6.

TAX ON MASSACHUSETTS HOSPITAL LIFE INSURANCE COMPANY.

[One-half of one per cent. on deposits. — Pub. Stat., chap. 13, sect. 51.]

Received tax on moneys held in trust,	\$58,485 62
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DETAILS No. 7.

ANNUAL INSURANCE COMPANIES' TAX.

[Pub. Stat., chap. 13, sect. 30.]

Received of the following insurance companies: —		
Aachen and Munich Fire Insurance Company,	\$1,133 17	
Abington Mutual Fire Insurance Company,	257 90	
Ætna Indemnity Company, The,	53 17	
Ætna Insurance Company,	6,158 60	

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Ætna Life Insurance Company,	\$1,365 27
Agricultural Insurance Company,	1,582 94
Albany Insurance Company,	204 74
Alliance Assurance Company,	87 04
American Bonding and Trust Company,	110 47
American Central Insurance Company,	334 91
American Credit Indemnity Company (New York),	481 20
American Fire Insurance Company (Baltimore),	205 61
American Fire Insurance Company (New York, N. Y.),	1,054 81
American Fire Insurance Company, The (Philadelphia, Pa.),	1,192 82
American Insurance Company, The (Newark N. J.),	810 80
American Mutual Liability Insurance Company,	2,283 58
American Surety Company,	1,352 53
Arkwright Mutual Fire Insurance Company,	8,017 32
Armenia Insurance Company, Pennsylvania,	674 38
Assurance Company of America,	162 27
Atlantic Mutual Insurance Company,	5,204 22
Atlas Assurance Company,	1,146 01
Atlas Mutual Insurance Company,	297 20
Attleborough Mutual Fire Insurance Company,	80 47
Baloise Fire Insurance Company,	577 12
Barnstable County Mutual Fire Insurance Company,	866 14
Berkshire Mutual Fire Insurance Company,	328 73
Boston Manufacturers' Mutual Fire Insurance Company,	9,277 35
Bristol County Mutual Fire Insurance Company,	21 73
British American Assurance Company,	775 53
British American Insurance Company (New York),	716 72
British and Foreign Marine Insurance Company, Limited, The,	6,952 86
Buffalo Commercial Insurance Company,	166 26
Buffalo German Insurance Company,	891 98
Caledonian American Insurance Company (New York),	209 95
Caledonian Insurance Company (Scotland),	1,632 30
Cambridge Mutual Fire Insurance Company,	914 10
Capital Fire Insurance Company (Concord, N. H.),	667 75
Central Accident Insurance Company,	127 60
China Mutual Insurance Company,	1,930 70
Citizens' Insurance Company (New York, N. Y.),	356 93

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Citizens' Insurance Company of Missouri, .	\$211 37
Citizens' Mutual Insurance Company, .	888 82
City Trust, Safe Deposit and Surety Com- pany,	341 81
Cohasset Mutual Fire Insurance Company, .	14 12
Colonial Assurance Company of New York, .	378 77
Cologne Reinsurance Company,	764 59
Commerce Insurance Company,	158 56
Commercial Union Assurance Company, Limited,	2,703 59
Commercial Union Fire Insurance Company, .	337 40
Commonwealth Insurance Company of New York, The,	421 24
Concordia Fire Insurance Company, The, .	320 12
Connecticut Fire Insurance Company, The, .	2,012 79
Continental Insurance Company,	3,182 18
Cotton and Woolen Manufacturers' Mutual Insurance Company of New England, . .	3,237 65
Dedham Mutual Fire Insurance Company, .	361 73
Delaware Insurance Company of Philadel- phia, The,	1,091 59
Detroit Fire and Marine Insurance Com- pany,	199 78
Dorchester Mutual Fire Insurance Com- pany,	1,151 38
Eastern Insurance Company (New York), .	160 06
Empire City Fire Insurance Company, . .	13 61
Employers' Liability Assurance Company, .	7,444 88
Equitable Fire and Marine Insurance Com- pany,	957 60
Erie Fire Insurance Company,	393 35
Fall River Manufacturers' Mutual Insurance Company,	2,987 72
Farmers' Fire Insurance Company,	846 46
Farragut Fire Insurance Company,	15 51
Fidelity and Casualty Insurance Company of New York,	1,822 61
Fidelity and Deposit Company of Mary- land,	850 67
Fidelity Fire Insurance Company of Balti- more, Md.,	335 04
Fidelity Mutual Life Insurance Company (Pennsylvania),	732 76
Fire Association of Philadelphia,	3,111 70
Fire Insurance Company of the County of Philadelphia, The,	227 56
Firemen's Fund Insurance Company,	1,831 83
Firemen's Insurance Company of Baltimore, .	532 99
Firemen's Insurance Company of Newark, N. J.,	618 80
Fitchburg Mutual Fire Insurance Company, .	641 68
Frankfort American Insurance Company (New York),	42 14

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Frankfort Marine Accident and Plate Glass Insurance Company (Germany), . . .	\$1,955 64
Franklin Fire Insurance Company of Philadelphia, The,	553 70
General Accident Assurance Corporation,	657 55
German Alliance Insurance Company,	477 51
German-American Insurance Company,	2,711 47
German Fire Insurance Company,	424 88
German Insurance Company of Illinois,	368 26
Germania Fire Insurance Company (New York),	1,258 38
Girard Fire and Marine Insurance Company,	307 53
Glens Falls Insurance Company,	690 79
Globe & Rutgers Insurance Company,	417 28
Gloucester Mutual Fishing Insurance Company,	521 03
Grand Rapids Fire Insurance Company,	41 68
Granite State Fire Insurance Company,	1,129 27
Greenwich Insurance Company,	1,116 25
Groveland Mutual Fire Insurance Company,	61 63
Guarantee Insurance Company of North America,	359 87
Hamburg-Bremen Fire Insurance Company (Germany),	899 56
Hampshire Mutual Fire Insurance Company,	119 83
Hanover Fire Insurance Company, The,	1,810 31
Hartford Fire Insurance Company, The,	5,264 44
Hartford Steam Boiler Inspection and Insurance Company, The,	3,276 97
Helvetia Swiss Fire Insurance Company,	562 81
Hingham Mutual Fire Insurance Company,	754 43
Home Insurance Company, The,	5,577 19
Home Mutual Insurance Company,	345 98
Imperial Insurance Company, Limited,	1,939 26
Indemnity Fire Insurance Company (New York),	205 71
India Mutual Insurance Company,	174 43
Industrial Mutual Insurance Company,	2,044 67
Insurance Company of North America,	7,239 63
Insurance Company of North America and Fire Association of Philadelphia,	793 99
Insurance Company State of New York,	161 58
Insurance Company of the State of Pennsylvania, The,	723 22
International Insurance Company,	35 61
Kings County Fire Insurance Company,	16 05
Lafayette Fire Insurance Company,	214 83
Lancashire Insurance Company,	1,876 90
Law Union and Crown Fire and Life Insurance Company,	143 34
Lawyer's Surety Company,	115 45

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Lion Fire Insurance Company (Connecticut),	\$795 81
Liverpool and London and Globe Insurance Company (England),	6,332 78
Liverpool and London and Globe Insurance Company of New York,	6 60
Lloyds Plate Glass Insurance Company, .	639 00
London and Lancashire Fire Insurance Company, The,	2,326 60
London Assurance Corporation, The, . .	1,701 41
London Guarantee and Accident Company,	2,005 30
Lowell Mutual Fire Insurance Company, .	458 69
Lumberman's Insurance Company (Pennsylvania),	209 84
Lumber Mutual Fire Insurance Company, .	401 46
Lynn Mutual Fire Insurance Company, .	58 15
Magdeburg Fire Insurance Company (Germany),	1,373 77
Magdeburg Fire Insurance Company (New York),	294 14
Manchester Fire Assurance Company, .	1,571 14
Mannheim Insurance Company,	621 54
Manufacturers' and Merchants' Insurance Company (Pennsylvania),	275 98
Marine Insurance Company, Limited, The (London, Eng.),	818 74
Maryland Casualty Company,	1,452 47
Mechanics' and Traders' Insurance Company,	231 32
Mechanics' Fire Insurance Company of Philadelphia, The,	257 31
Merchants' and Farmers' Mutual Fire Insurance Company,	637 73
Merchants' Insurance Company (Providence, R. I.),	721 26
Merchants' Insurance Company (Newark, N. J.),	1,345 85
Merrimack Mutual Fire Insurance Company,	1,108 65
Metropolitan Plate Glass Insurance Company of New York,	672 80
Michigan Fire and Marine Insurance Company,	161 15
Middlesex Mutual Fire Insurance Company, .	1,652 37
Millers' National Insurance Company (Illinois),	49 53
Milwaukee Fire Insurance Company, . .	61 76
Milwaukee Mechanics' Insurance Company,	159 06
Mutual Boiler Insurance Company of Boston,	156 32
Mutual Fire Assurance Company, . . .	147 51
Mutual Protection Fire Insurance Company,	225 62
National Fire Insurance Company in the city of Hartford,	2,935 20

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

National Assurance Company, . . .	\$356 03
National Life Insurance Company, . . .	4,115 51
National Standard Insurance Company of New York,	200 51
National Surety Company,	636 03
Netherland Fire Insurance Company, . . .	406 11
Newark Fire Insurance Company, The, . .	141 19
Newburyport Mutual Fire Insurance Com- pany,	19 61
New Amsterdam Casualty Company, . . .	124 38
New Hampshire Fire Insurance Company, .	4,460 57
New Jersey Plate Glass Insurance Com- pany,	136 82
New York Fire Insurance Company, . . .	231 53
New York Plate Glass Insurance Company, .	333 55
Niagara Fire Insurance Company, . . .	2,957 59
Norfolk Mutual Fire Insurance Company, .	798 05
North British and Mercantile Insurance Company (England),	2,824 24
North British and Mercantile Insurance Company (New York),	88 89
North German Fire Insurance Company, . .	150 36
North German Fire Insurance Company of New York,	30 60
Northern Assurance Company,	1,415 62
Northern Insurance Company (New York), .	123 73
North River Insurance Company (New York),	331 79
Northwestern National Insurance Company of Milwaukee, Wis.,	610 06
Norwalk Fire Insurance Company,	326 35
Norwich Union Fire Insurance Society, The,	2,311 55
Ocean Accident and Guarantee Corporation, Limited,	314 07
Orient Insurance Company,	1,226 61
Pacific Fire Insurance Company,	438 31
Pacific Surety Company (California), . .	50
Palatine Insurance Company, Limited, . .	2,099 19
Paper Mill Mutual Insurance Company, . .	650 56
Pelican Assurance Company,	41 64
Penn Mutual Life Insurance Company, . .	11,408 58
Pennsylvania Fire Insurance Company, The,	2,054 21
Phenix Insurance Company (Brooklyn, N. Y.),	2,499 62
Phoenix Assurance Company of London, . .	2,421 93
Phoenix Insurance Company, The (Hartford, Conn.),	2,397 59
Preferred Accident Insurance Company of New York,	60 54
Providence Mutual Fire Insurance Company (Rhode Island),	134 00
Providence Washington Insurance Com- pany,	2,894 69

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Continued.*

Provident Life and Trust Company of Philadelphia,	\$3,611 05
Prussian National Insurance Company,	466 56
Queen Insurance Company, The,	2,264 05
Quincy Mutual Fire Insurance Company,	1,051 08
Reading Fire Insurance Company,	701 80
Reliance Insurance Company of Philadelphia, The,	409 39
Reliance Marine Insurance Company,	42 61
Rochester German Insurance Company (Rochester),	834 07
Rockford Insurance Company,	268 10
Royal Exchange Assurance Company,	955 58
Royal Insurance Company, The,	6,748 61
Rubber Manufacturers' Mutual Insurance Company,	2,782 65
Rutgers Fire Insurance Company, The,	22 43
Salem Mutual Fire Insurance Company,	306 55
Salisbury and Amesbury Mutual Fire Insurance Company,	3 35
Saugus Mutual Fire Insurance Company,	29 98
Scottish Union and National Insurance Company,	2,815 04
Security Insurance Company,	1,009 99
South Danvers Mutual Fire Insurance Company,	51 75
Southern Fire Insurance Company,	47 94
Spring Garden Insurance Company,	1,530 72
Standard Life and Accident Insurance Company,	589 44
State Fire Insurance Company,	87 01
St. Paul Fire and Marine Insurance Company,	1,448 16
Sun Insurance Office,	2,762 13
Svea Fire and Life Insurance Company, Limited,	688 50
Teutonia Insurance Company,	350 78
Thames and Mersey Marine Insurance Company, Limited,	100 51
Thuringia American Fire Insurance Company of New York,	124 57
Thuringia Insurance Company (Germany),	808 52
Traders' Fire Insurance Company (New York),	222 18
Traders' Insurance Company (Illinois),	851 75
Traders' and Mechanics' Insurance Company,	1,206 48
Transatlantic Fire Insurance Company,	85 30
Travelers' Insurance Company,	6,922 26
Underwriters at American Lloyds (New York),	324 85
Union Casualty and Surety Company,	831 31

STATEMENT III.

Revenue Receipts.

DETAILS 7.

ANNUAL INSURANCE COMPANIES' TAX — *Concluded.*

Union Central Life Insurance Company (Ohio),	\$3,589 29	
Union Insurance Company (Philadelphia),	585 08	
Union Marine Insurance Company, Limited,	179 44	
Union Society,	560 80	
United Fire Insurance Company of Baltimore, Md.,	99 98	
United Firemen's Insurance Company of Philadelphia,	556 39	
United States Casualty Company,	1,131 24	
United States Fidelity and Guaranty Company,	371 15	
United States Fire Insurance Company,	365 13	
United States Guarantee Company (New York),	70 57	
United States Lloyds, The,	162 64	
Victoria Fire Insurance Company,	62 36	
Washington Assurance Company (New York),	251 61	
Westchester Fire Insurance Company,	1,498 12	
Western Assurance Company (Canada),	1,370 20	
Western Insurance Company of Pittsburg,	169 87	
Western Massachusetts Mutual Fire Insurance Company,	18 35	
West Newbury Mutual Fire Insurance Company,	43 74	
Whiting Mutual Insurance Company,	159 90	
Williamsburg City Fire Insurance Company, The,	711 91	
Wisconsin Fire Insurance Company,	57 22	
Worcester Manufacturers' Mutual Insurance Company,	3,155 28	
Worcester Mutual Fire Insurance Company,	1,429 85	
		\$291,839 79
<i>Received on Account of 1898 and Previous Years.</i>		
National Standard Company of New York,	\$276 76	
National Surety Company of New York,	461 90	
Reading Fire Insurance Company,	597 47	
		1,336 13
		\$293,175 92

Recapitulation.

Received on account of 1899,	\$291,839 79	
Received on account of 1898 and previous years,	1,336 13	
		\$293,175 92

STATEMENT III.

Revenue Receipts.

DETAILS 8 TO 11.

DETAILS No. 8.

LIFE INSURANCE COMPANIES' TAX.

[Two and one-half mills on every \$1,000 insured. — Acts of 1894, chap. 522.]

Received from —						
New York companies,					\$9,891 66	
Massachusetts companies,					1,280 55	
Connecticut companies,					1,403 96	
Vermont companies,					201 64	
Wisconsin companies,					1,144 28	
New Jersey companies,					1,649 58	
Pennsylvania companies,					5,767 08	
Maine companies,					105 77	
Ohio companies,					1,235 95	
						\$22,680 47

DETAILS No. 9.

INSURANCE LICENSES.

[Pub. Stat., chap. 119, sect. 18; Acts 1894, chap. 522, sect. 93.]

Received of Frederick L. Cutting, commissioner,	\$50,219 53
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DETAILS No. 10.

SPECIAL LICENSE INSURANCE TAX.

[Acts 1885, chap. 300.]

Received from sundry agents,	\$626 53
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DETAILS No. 11.

COLLATERAL LEGACY TAX.

[Acts 1891, chap. 425; 1892, chap. 379.]

Received of Frederic C. Abbe, executor will of Emma C. Adams,	\$63 42
of Abiel Abbott, executor will of Julia N. Balch and Sarah Braman,	457 67
of Aquila Adams <i>et al.</i> , executrices will of James E. Thacher,	1,211 10

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX—*Continued.*

Received of Chas. D. Adams, executor will of Emma A. Hopkins,	\$50 00
of Albert E. Addis, executor estate of Horace Lamp,	400 00
of F. P. Ainsworth, administrator estate of James Stetson,	41 50
of Edmund K. Alden, executor will of Edmund K. Alden,	87 62
of Harrison Alexander <i>et al.</i> , executors will of James D. Alexander,	251 16
of Helen Isabella Allen, legatee under the will of Sarah Ann Allen,	800 00
of American Security and Trust Company, executor will of Anthony Pollock,	10,535 30
of Zeno A. Appleton, administrator estate of William H. Patch,	73 66
of Edward Atkinson <i>et al.</i> , executors will of Abby L. H. Barnett,	984 45
of James B. Ayer, executor will of Mary A. Ayer,	95 63
of John B. Babcock <i>et al.</i> , executors will of Harriet M. Chapin,	458 49
of Thomas M. Balson, executor will of Alice Rogers,	559 85
of Oliver Bacon, executor will of Martha Johnson,	409 48
of Hollis R. Bailey, administrator will of John S. Rogers,	263 20
of Joseph S. Barney, executor will of William Hosier,	426 94
of George W. Barrett, executor will of John A. Denton,	50 00
of Charles H. Barrows, executor will of Lovisa S. Upson,	650 00
of J. C. Bennett <i>et al.</i> , executors will of Jeremiah Clark,	1,185 00
of J. W. Bennett, administrator estate of Decatur R. Bennett,	65 00
of Henry P. Benson, executor will of Elizabeth F. Benson,	50 00
of J. H. Benton <i>et al.</i> , executors will of John C. Paige,	250 00
of William C. Benton, executor will of James F. Benton,	1,603 69
of Quincy Bicknell, executor will of Charles Howard,	2 10
of Joseph S. Bigelow <i>et al.</i> , executors will of Thomas Nelson,	250 00
of Caroline E. Bird, executrix will of Samuel T. Bird,	1,300 00
of S. B. Bird, administrator estate of Hartwell Howe,	1,818 10

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Edward F. Bisco, executor will of William L. Clarke,	\$225 00
of Edward F. Bisco, executor will of Hannibal Hamlin Houghton,	500 00
of Alanson Borden, executor will of Louisa Jones,	155 57
of W. I. Bowditch <i>et al.</i> , executors will of Emmeline Cushing,	756 06
of Henry P. Brady, devisee under the will of James Brady,	300 00
of L. Vernon Briggs, executor will of Mary W. Bridge,	273 16
of Albert G. Brock, administrator under the will of Jared M. Gardner,	576 70
of Benjamin F. Brown <i>et al.</i> , executors will of William H. Chessman,	1,228 01
of Clarence A. Brown, executor will of Maria L. Purrington,	270 00
of Edward J. Brown, executor will of Elizabeth P. Parker,	1,798 88
of Elizabeth W. G. Brown, administratrix estate of Frank Goodwin,	771 80
of Frank L. Brown, executor will of Robert Brown,	992 21
of Rosa H. Brown <i>et al.</i> , executrices will of Mary A. Blodgett,	400 00
of Rosa H. Brown <i>et al.</i> , executrices will of Lydia R. Heywood,	15 68
of Rowland G. Buffington <i>et al.</i> , executors will of Parthenia Underwood,	567 53
of John C. Bullard, administrator estate of Mary Green,	545 49
of Willard A. Bullard, administrator estate of Daniel N. Chamberlain, executor (deceased) will of Harriett N. S. Fay,	15 00
of Clarence A. Bunker, administrator estate of Phebe Ann West,	1,415 00
of John W. Buss, executor will of Sarah J. Ramsay,	692 59
of William F. Butler, executor estate of Dorcas A. Tucker,	357 26
of Sidney A. Buttrick, executor will of Charles A. Hastings,	2,549 20
of Willis G. Buxton, executor will of David Whitaker,	5,355 08
of Martin L. Cate, executor will of Rebecca T. Whitehouse,	814 25
of F. E. Carpenter, executor will of John A. Colby,	50 00
of F. E. Carpenter, executor will of Emily S. Ruby,	424 99
of James R. Carret, executor will of Martha H. Barry,	858 18

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Mary E. Cayser, executrix will of John E. Cayser,	\$100 00
of Chapin & Chapin, attorneys, estate of Ase- nath Alvord,	50 00
of Charles L. Chapin <i>et al.</i> , executors will of P. A. McClellan,	869 68
of Irah E. Chase, executor will of Josephine B. Chase,	250 00
of William F. Chase, executor will of Malvina J. Freelove,	552 30
of Thomas L. Church, executor will of Alice M. Field,	6,467 11
of C. A. Claffin, executor will of Mary A. Claf- lin,	50 00
of Clift Rogers Clapp, administrator <i>de bonis</i> <i>non</i> , will annexed, estate of Clift Rogers, . .	3,380 75
of Henry O. Clapp, executor will of Daniel Perry,	458 80
of S. B. Clapp, executor will of Hannah B. Clark,	390 00
of C. N. Clark, executor will of James Dunlap, of Joseph Payson Clark, executor will of Sarah Payson Milliken,	583 22
of Willard P. Clark, executor will of Mary B. Lovell,	434 26
of Willard P. Clark, executor will of Lucy Gage Peirce,	108 33
of Robert Codman, executor will of P. A. Mc- Clellan,	135 00
of Gilman D. Colburn, administrator estate of Geo. W. Colburn,	1,000 00
of Howard Colburn, executor will of Daniel W. Parker,	731 87
of Leonard H. Cole, executor will of Joseph H. Phippen,	1,763 77
of Albert F. Conant, executor will of Helen M. Grover,	275 00
of Sherman Converse, executor will of Moses G. Davis,	714 08
of Charles B. Cook, executor will of Mary Ann Read,	50 00
of Charles B. Cook <i>et al.</i> , executors will of Frank S. Stevens,	450 00
of Patrick H. Cooney <i>et al.</i> , executors will of Lucinda S. Wright,	6,874 62
of D. P. Corey, executor will of Samuel Car- ter,	605 09
of C. E. Cotting <i>et al.</i> , executors will of Alida J. Borland,	819 90
of George A. Craig, executor will of Andrew Bravo,	17,896 52
of Uriah H. Crocker, trustee estate of Francis W. Ladd,	148 36
	5,683 07

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Charles C. Crosby, administrator estate of Martha B. Wood,	\$67 14
of John Cross, administrator estate of Mary A. Gage,	255 61
of E. H. Cutler <i>et al.</i> , executors will of Henry Cutler,	250 00
of W. S. Cutler, administrator will of Myra M. Clark,	698 90
of Alonzo P. Curtis, executor will of Joanna L. Curtis,	3,579 87
of Emily A. Curtis, administratrix estate of Sarah B. L. Curtis,	50 00
of Frederick E. Cutter, executor will of John Tarbox,	440 00
of Charles A. Denny, executor will of Emily Woodcock,	450 00
of Almira A. Denton, executrix will of John A. Denton,	50 00
of Charles McKeen Derren, executor will of Philena McKeen,	1,278 75
of F. A. Dewson, executor will of John W. Carter,	62 50
of Geo. S. Doane, executor will of Harriet E. Doane,	600 00
of Edward Dolliver, executor will of Judith C. Williams,	312 50
of Stephen C. Downs, executor will of Andrew Titus,	50 00
of William R. Driver, executor will of Charles Frederick Smith,	85 00
of Sara E. Dudley <i>et al.</i> , executrices will of Ella Dudley,	25 00
of A. W. Dunbar, executor will of Caroline T. Downes,	300 00
of Clarence M. Dyer, executor will of Willard B. Perkins,	300 00
of John H. Eames, executor will of Thomas Roche,	365 60
of William S. Eaton, executor will of Augusta M. Williams,	300 00
of R. S. Edwards, executor will of Maria H. Rice,	365 44
of Emily M. Eliot, executrix will of Samuel Eliot,	150 00
of Joseph W. Emerson, executor will of Mary W. Brooks,	581 49
of Frederic Endicott, administrator under the will of David Ellis,	814 80
of J. S. English, administrator estate of James H. Dalton,	500 00
of Thomas R. Evans, executor will of Newton Symonds,	250 00

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Harvey W. Everest, administrator estate of Priscilla Coleman,	\$520 00
of Frank L. Fales, executor will of Sarah A. Fales,	2,575 15
of John E. Farnham, executor will of Jennie M. Plaisted,	293 21
of William E. Farwell, administrator estate of George H. Sleeper,	658 29
of Albert A. Fickett, executor will of Charles H. Severance,	100 00
of William W. Fish, executor will of Elvira Fish,	744 34
of Andrew Fiske <i>et al.</i> , executors will of Luther Farnham,	144 66
of Benjamin Fitch, executor will of Elizabeth G. Phelps,	2,993 37
of J. Malcolm Forbes <i>et al.</i> , executors will of John M. Forbes,	15,712 15
of C. D. Foster, executor will of Susie M. Ransom,	25 00
of Jacob Fottler <i>et al.</i> , administrators estate of Ransom F. Evans,	4,889 87
of William P. Fowler, trustee under the will of Edward R. Walker,	2,301 40
of William P. Fowler, executor will of George P. K. Walker,	225 00
of Jabez Fox, executor will of Alexander W. Thayer,	528 04
of Asa French, executor will of Sarah W. Glover,	2,003 72
of Charles R. Frye, executor will of Lydia Ann Russell,	5 43
of Robert O. Fuller, executor will of Josiah W. Cook,	380 00
of Joseph W. Fulton, executor will of Eunice Fulton,	100 00
of Samuel P. Gates, executor will of Francis A. Parker,	440 97
of Greenleaf C. George, trustee under the will of Abijah Woodward,	50 00
of L. H. Giles, executor will of Abby N. B. Elliott,	556 75
of William E. Gilson, devisee under the will of Lucinda M. Stiles,	62 50
of Edward W. Gleason, executor will of Sarah S. Hook,	750 00
of Walter P. Gleason <i>et al.</i> , executors will of Dorinda R. Pratt,	235 00
of Moses C. Goodwin <i>et al.</i> , executors will of Lois R. Hastings,	750 00
of L. H. R. Goss, executor estate of Albion D. Parks,	567 57

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of John K. Gould, executor will of Thaddeus Richardson,	\$1,481 00
of Marshall H. Gould <i>et al.</i> , executors will of Charles E. Hawes,	500 00
of Charles C. Grafton, executor will of Eliza C. Davis,	5,079 78
of John C. Gray <i>et al.</i> , executors will of John L. Gardner,	10,875 00
of C. P. Greenough, executor will of Ezekiel R. Jones,	50 00
of Sarah E. Greer, executrix will of Jane E. Hobbs,	250 00
of James S. Greves, executor will of Mary T. Porter,	1,053 15
of Lucas B. Grover, administrator under the will of Chester B. Grover,	381 24
of S. J. Gruver <i>et al.</i> , executors will of Cephas Soule,	1,033 86
of Franklin T. Hammond, administrator estate Mary C. Ames,	173 78
of Joseph F. Hannon, executor will of Thomas Farrell,	206 25
of Joseph F. Hannon, executor will of Patrick Strain,	355 00
of Henry S. Harris, executor will of Mary Ann Blaney,	22 50
of George W. Hastings, executor will of Samuel Hastings,	250 00
of William K. Hawes, administrator estate of Joseph Hawes,	251 58
of George P. Hayward and F. C. Welch, trustees under the will of Elizabeth W. Hayward,	977 99
of Dwight B. Heard, administrator estate of Emily A. Heard,	800 00
of Alfred Hemenway <i>et al.</i> , executors will of Thomas Mack,	1,913 63
of Henry E. Hill, executor will of H. G. O. Blake,	350 00
of William M. Hill, executor will of William A. Bowditch,	1,238 91
of C. Harrison Hobart, administrator estate of Sarah S. S. Thayer,	500 00
of Joseph Holmes, executor will of Charles Tileston,	100 00
of Homer C. Holt, administrator estate of John Fowler,	48 00
of Mary E. Holt, executrix will of Sarah D. Holt,	50 00
of Henry S. Hooley <i>et al.</i> , executors will of Marion Hooley,	2,300 00
of Thomas Hooper, administrator, will annexed, estate of Oscar Gowing,	1,064 31

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of George C. Hopkins, executor will of Calvin Hopkins,	\$60 00
of Walter F. Howard <i>et al.</i> , executors will of Ella L. Howard, known as Ella L. Stratton,	50 00
of Archibald M. Howe, executor will of Louisa A. Metcalf,	400 07
of Archibald M. Howe, executor will of Anne Smith Robbins,	2,650 00
of Elmer P. Howe <i>et al.</i> , executors will of John Howard Brown,	250 00
of E. Harris Howland, administrator estate of Mary B. Partridge,	224 98
of Jonathan Howland, Jr., executor will of Sylvia G. Cross,	585 00
of Michael J. Hoyer, executor will of Henry N. Harvey,	610 90
of Herman S. Hoyt, trustee under the will of Julia A. Ladd,	52 00
of John A. Hunneman, trustee under the will of Sarah M. Champney,	289 82
of Francis W. Hurd, executor will of Frances R. Ladd,	102 04
of John B. Hussey, executor will of Abby H. Hussey,	793 52
of Mary A. Hutchinson, executrix will of Francis C. Smith,	83 25
of H. E. Jacobs <i>et al.</i> , executors will of John Simpkins,	634 19
of William H. Jelly <i>et al.</i> , executors will of George L. Ames,	210 65
of John W. Johnson, executor will of Helene Kent,	1,053 00
of John W. Johnson, administrator estate of Otis Simonds,	168 75
of John W. Johnson <i>et al.</i> , executors will of William H. Winning,	750 00
of Mary F. Johnson <i>et al.</i> , executrices will of Warner R. Whittier,	500 00
of R. B. Johnson, executor will of Levi Perkins,	62 48
of Marshall Jones, executor will of H. Maria Pollard,	110 00
of Henry Katzmam, executor will of Agnes Kramer,	224 34
of Louisa E. Keefe, executrix will of James W. Keefe,	675 00
of James J. Keegan, executor will of John Quealy,	350 00
of Mary A. Kellogg, administratrix estate of Chester Kellogg,	559 72
of E. P. Kendrick, executor will of Josiah Bumstead,	3,075 00

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Frank B. Kendrick, administrator, will annexed, estate of James R. Kendrick, . . .	\$2,500 00
of Oliver I. Kimball, executor will of Sargent Bohonan, . . .	153 00
of Henry A. King, executor will of Nancy M. Lyon, . . .	5,087 09
of Hosea Kingman, administrator estate of Lydia T. Latham, . . .	1,129 53
of Edmund F. Knight, executor will of Mary Harrington, . . .	400 00
of Dudley P. Ladd, executor will of Lucius Stiles, . . .	350 00
of Guy Lamkin, executor will of William H. Leonard, . . .	250 00
of Alexander Lane, Jr., executor will of Abby W. Borquet, . . .	1,564 97
of Clara W. Lathrop, executrix will of Elizabeth L. Lathrop, . . .	300 00
of Clara W. Lathrop, administratrix, will annexed, estate of J. S. Lathrop, . . .	200 00
of E. H. Lathrop, administrator, will annexed, estate of Lucy A. Fuller, . . .	446 56
of Henry S. Lee <i>et al.</i> , trustees under the will of Horace Smith, . . .	510 24
of Henry S. Lee <i>et al.</i> , executors will of Sophronia Day, . . .	509 25
of Jacob M. Lewis <i>et al.</i> , executors will of S. Phillip Newhall, . . .	2,353 28
of Mary H. Littlefield, executrix will of Charles Littlefield, . . .	200 00
of Augustus P. Loring, administrator, will annexed, estate of Elizabeth Skinner, . . .	301 62
of Mary J. Lovering, legatee will of Sarah Ann Allen, . . .	150 00
of Joshua Lovett <i>et al.</i> , executors will of Mary B. Cunningham, . . .	58 20
of Stephen W. Lufkin, executor will of Franklin Poole, . . .	213 69
of Allen L. Luther, executor will of Hannah S. Borden, . . .	737 34
of E. F. Lyford, executor will of Laura A. Day, . . .	125 31
of Eleanor S. Mack <i>et al.</i> , executrices will of Thomas Mack, . . .	10,886 73
of Jeremiah Mahoney, executor will of Timothy Keleher, . . .	1,519 03
of Samuel P. Mandell, executor will of Lydia W. Dutton, . . .	600 00
of J. E. Marsh, on account of estate of Joanna Gleason, . . .	102 50
of E. H. Martin <i>et al.</i> , executors will of Joseph C. Martin, . . .	800 00

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX—*Continued.*

Received of Ossamus Maxwell, executor will of George W. Merrick,	\$100 00
of Charles A. McDuffee <i>et al.</i> , executors will of R. A. Maxfield,	954 38
of James McKenna, executor will of Patrick McKenna,	549 82
of J. Morris Meredith, executor will of Fred G. Frothingham,	850 00
of Moses Merrill, executor will of Mary C. Prescott,	588 27
of Walter C. Merrill <i>et al.</i> , executors will of Josiah B. Thomas,	4,457 19
of Charles E. Mills, executor will of Salina Winterbottom,	544 80
of Thomas Minns <i>et al.</i> , executors will of Robert C. Billings,	31,010 37
of John F. Montgomery, executor will of William Montgomery,	18,550 80
of Frank E. Morris <i>et al.</i> , executors will of Sophia B. Holmes,	250 00
of Albert G. Morse, executor will of George Morse,	564 97
of Felicia V. Morse <i>et al.</i> , executrices will of Elijah A. Morse,	95 85
of John C. Morse, executor will of Joshua Emmons,	15 00
of George W. Morton <i>et al.</i> , executors will of Sarah B. Morton,	219 38
of William F. Mullin, executor will of Annie M. Bond,	503 59
of William F. Mullin <i>et al.</i> , executors will of Elizabeth J. Boyd,	176 81
of W. A. Munroe <i>et al.</i> , executors will of Eustace C. Fitz,	2,750 00
of Cornelius J. Murphy, executor will of Ann Ware,	1,271 24
of Charles B. Myrick <i>et al.</i> , executors will of Solomon Myrick,	1,300 00
of W. W. Nash, trustee under the will of William A. Nash,	66 27
of Salome B. Newhall <i>et al.</i> , executors will of S. Phillip Newhall,	350 00
of Charles A. O'Connor, executor under the will of Michael Norris,	250 00
of J. B. F. Osgood <i>et al.</i> , executors will of Francis Cox,	13,967 89
of T. W. Parkin, executor will of Cornelia A. Taylor,	679 78
of Francis Peabody, Jr., executor will of Felix T. Sullivan,	521 25
of William S. Pelletier, trustee under the will of Michael Kehoe,	64 78

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Charles S. Phillip, executor will of Ellen Francis Phillip,	\$50 00
of Edward P. Pierce, executor will of Frederick A. Beckwith,	175 76
of George Pierce, executor will of Sarah H. Gilbert,	1,071 43
of Wallace L. Pierce, executor will of Charles W. Eaton,	20 00
of Arthur G. Pollard <i>et al.</i> , executors will of Rebecca T. Hosford,	50 00
of David W. Potter, executor will of Salome H. Chase,	15 25
of Ira G. Potter, executor will of Parmelia G. Homer,	13 87
of Samuel A. Pratt, executor will of Joanna Bliss,	500 00
of A. F. Preston <i>et al.</i> , administrators estate of Francis Maria Preston,	562 38
of John H. Preston, executor will of Edward Wallis,	929 13
of Allen J. Proctor, administrator estate of Lucy A. Drew,	323 04
of Fletcher Ranney <i>et al.</i> , executors will of Ambrose A. Ranney,	199 39
of Robert S. Rantoul <i>et al.</i> , executors will of Hannah L. Rantoul,	1,456 29
of Harvey T. Raymond <i>et al.</i> , executors will of George B. Raymond,	154 66
of Charles S. Rea, administrator estate of Caroline Rea,	1,249 86
of John Read <i>et al.</i> , executors will of Elizabeth T. Eldredge,	833 25
of Isaac B. Reinherz, executor will of Isaac Wyzinski,	150 00
of Rhode Island Hospital Trust Company, administrators estate of Elizabeth S. Bartlett,	300 00
of Richard W. Rice <i>et al.</i> , executors will of Angelina Stebbins,	209 97
of Edward A. Richardson, executor will of Sally M. Page,	50 00
of Frank B. Richardson, executor will of Garvin R. Gage,	27 47
of George F. Richardson, executor will of Edward Gainor,	950 00
of Spencer W. Richardson, executor will of Elizabeth R. Swift,	533 23
of William J. Ricketts, executor will of D. W. Ellis,	250 00
of Charles S. Robertson <i>et al.</i> , executors will of Samuel C. Bucknam,	736 46
of George R. Rogers <i>et al.</i> , executors will of Nancy R. Sweetser,	100 00

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX—Continued.

Received of Gorham Rogers, executor will of Caroline S. Guild,	\$2,133 15
of J. Frank Russell, executor will of Esther M. Swett,	447 42
of Aretas R. Sanborn, executor will of William H. Lougee,	894 92
of Sabin P. Sanger <i>et al.</i> , trustees will of Samuel Gould,	55 35
of M. Perry Sargent, executor will of Lucy C. Carleton,	281 05
of A. E. Scott <i>et al.</i> , executors will of Levi Prosser,	100 00
of A. E. Scott, executor will of Chandler R. Richardson,	100 00
of Adelia W. Seaverns, sole devisee under the will of John S. Rogers,	250 00
of J. H. Shapleigh, executor will of John A. Emmons,	769 43
of John O. Shaw, Jr., executor will of Charles E. Allen,	1,774 40
of Mary E. Shaw, executrix will of Warren Shaw,	45 13
of William H. Shedd, executor will of Ira Atwood,	200 00
of H. C. Sherman, executor will of Sarah J. Sherman,	50 00
of Henry P. Sherman, executor will of Elizabeth Carter,	1,046 06
of Henry Sherwin <i>et al.</i> , executors will of Francis M. Gibbens,	1,544 67
of W. G. Shillaber, executor will of Caroline M. Shillaber,	80 34
of Charles L. Shumway, administrator estate of William Henry Shumway,	265 92
of Asahel M. Shurtleff, executor will of Susan M. Tucker,	2,898 15
of Edwin B. Sibley, administrator under the will of Elvira L. Harding,	123 75
of Susan M. Skinner, executrix will of Sarah D. Hersam,	677 20
of Charles W. Smith, administrator under the will of Samuel M. Cafran,	380 92
of De Witt S. Smith, administrator estate of Clarissa S. Deming,	360 00
of Mary M. S. Spaulding, executrix will of Miles Spaulding,	50 00
of A. A. and C. W. Spencer, executors will of John S. Pollard,	200 00
of A. C. Spring, administrator under the will of Edward J. Hill,	1,628 33
of Horace F. Spear, executor estate of Susanna B. Marsh,	615 34

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Continued.*

Received of Eliza L. Stockwell, executrix will of Lucy E. Joy,	\$2,543 25
of Mary E. Stoddard, executrix will of Austin P. Day,	100 00
of Annie Stone, executrix will of William Stone, Jr.,	9,148 22
of E. Wyman Stone, executor will of Sarah W. Highley,	185 00
of Joseph Stone, executor will of Phinehas J. Stone,	375 00
of John H. Storer, executor will of Emily S. Gilmore,	101 49
of Abner M. Stow, executor will of Lucinda E. Phillips,	3,292 95
of Charles E. Stratton <i>et al.</i> , executors will of Charlotte W. Shute,	43 48
of Sarah B. Swain, executrix will of Frederick W. Paddock,	1,023 85
of William N. Swain, executor will of Ann B. Austin,	13 34
of Daniel A. Swan, executor will of Albert W. Sayles,	165 02
of Robert T. Swan, executor will of Samuel Swan,	199 02
of D. H. Sweetser, executor will of Jonathan Alley,	272 00
of D. H. Sweetser, executor will of Ann Keltz,	512 10
of Henry W. Swazey, administrator under the will of estate of Charlotte R. Shaw,	290 50
of Josephine G. Symmes, administratrix estate of Theodore Symmes,	66 60
of John H. Taggard, administrator estate of Cyrus H. Taggard,	4,914 41
of Albert B. Tappan <i>et al.</i> , executors will of Thaddens Richardson,	584 00
of Oliver B. Taylor, executor will of Edward Taylor,	1,175 00
of W. A. Taylor, executor will of Acelia D. Stebbins,	1,670 00
of Aaron C. Thayer, administrator estate of Louisa Thayer,	1,516 34
of Nathaniel N. Thayer, executor will of Rebecca Anne Nichols,	1,986 41
of Nathaniel N. Thayer, executor will of Harriet Louisa Thayer,	91 34
of Milton G. Tenney, administrator estate of Lucy H. Dole,	658 71
of Charles W. Tidd, executor will of W. W. Kellett,	12 50
of Joseph H. Towne <i>et al.</i> , executors will of Betsey K. Warren,	3,627 75
of Abbie E. Travis, executrix will of Edward P. Travis,	530 28

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX—Continued.

Received of Frederick S. Tripp <i>et al.</i> , administrators estate of Sarah Slade,	\$540 00
of Ann Tucker, executrix will of John P. Perry,	675 00
of Charles H. Tucker, administrator estate of James W. Kent,	310 21
of George F. Tufts <i>et al.</i> , executors will of Elizabeth A. Trowbridge,	250 00
of W. H. H. Tuttle <i>et al.</i> , executors will of Samuel C. Bucknam,	420 00
of Charles W. Trull, executor will of Charles Trull,	120 00
of H. B. Twombly, executor will of Thomas Doane,	92
of Eliphalet W. Tyler <i>et al.</i> , executors will of Frances A. Tyler,	954 25
of John F. Tyler, executor will of Betsey G. Spear,	75 00
of George A. Valentine, executor will of Martha G. Carleton,	1,364 62
of Agnes W. Van Brunt, executrix will of Charles Van Brunt,	750 00
of W. A. Wadsworth, executor will of Edward Austin,	73,428 80
of Walter S. Wadsworth, administrator estate of George S. Kingsbury,	182 00
of Mary C. Waitt, executrix will of Mary A. Cox,	800 00
of Charles H. Walcott, executor will of Joanna Gleason,	1,300 00
of Charles H. Walker, executor will of Samuel A. Borden,	25 50
of A. C. Walworth <i>et al.</i> , executors will of James J. Walworth,	60 00
of Frederic W. Warner, administrator estate of Lyman Warner,	537 86
of W. B. Warriner, administrator estate of Moses Warriner,	40 00
of F. L. Waters <i>et al.</i> , executors will of George A. Whipple,	1 25
of Edwin L. Watson, executor will of Lory S. Watson,	125 00
of Azor O. Webster, executor will of Mary A. Barnard,	1,155 00
of Azor O. Webster, executor will of Hannah C. Hubbard,	1,704 86
of Edward F. Webster, administrator estate of William F. Webster,	292 96
of Caroline Weiler, legatee under the will of Wilhelmina Weiler,	80 00
of Joseph Weiler, executor will of Wilhelmina Weiler,	58 57
of Charles A. Welch <i>et al.</i> , executors will of Helen C. Bradley,	469 47

STATEMENT III.

Revenue Receipts.

DETAILS 11.

COLLATERAL LEGACY TAX — *Concluded.*

Received of Charles A. Welch <i>et al.</i> , executors will of Elizabeth W. Hayward,	\$568 33
of F. C. Welch, executor will of Susan I. Linzee,	211 39
of Daniel Weld <i>et al.</i> , executors will of Otis E. Weld,	3,000 00
of A. H. Wellman, executor will of Sarah J. Holbrook,	5,189 93
of D. W. Wells, trustee under the will of Samuel H. Dickinson,	250 00
of D. W. Wells, executor will of Horace W. Hubbard,	320 00
of D. W. Wells, executor will of Charles Wilkie,	55 00
of James L. Wesson, executor will of Achsah Shaw,	545 63
of Charles B. Wheelock, executor will of Ann M. Smith,	125 00
of V. A. Whitaker, administrator estate of Esther G. Dean,	298 40
of George White, executor will of Ann W. Dickinson,	341 36
of Luther White, administrator under the will of Hannah Day,	341 52
of William H. White, executor will of Elizabeth D. Brigham,	2,756 20
of E. A. Whitman, executor will of Susan E. W. Brackett,	346 13
of George C. Whiton, executor will of Sidney Sprague,	704 61
of A. G. Whittemore, administrator estate of Ezra Barker,	1,397 07
of E. S. Wilkinson <i>et al.</i> , administrators estate of Catherine A. Freeman,	49 63
of Ellen E. Willard, executrix estate of Lucy A. Woodman,	2,959 93
of George F. Williams, administrator estate of Edwin Dunbar,	175 00
of Gustavus B. Williams, executor will of Charlotte Joy Mann,	162 50
of Gustavus B. Williams, administrator estate of Nancy Williams,	11 21
of Robert B. Williams <i>et al.</i> , executors will of Sarah K. Safford,	2,666 25
of W. P. Winsor, executor will of Mary B. Tallman,	266 49
of Roger Wolcott, executor will of Harriet F. Wolcott,	3,552 17
of F. H. Woodward <i>et al.</i> , executors will of Abijah Woodward,	50 00
Total,	\$478,809 25

STATEMENT III.

Revenue Receipts.

DETAILS 12.

DETAILS No. 12.

COAL AND MINING COMPANIES' TAX.

[One-twentieth of one per cent. on capital stock, and an additional tax on home companies of four per cent. on net profits.— Pub. Stat., chap. 13, sect. 43; Acts 1882, chap. 106, sect. 4.]

	For May.	For November.
Received from the following-named companies:—		
Ætna Consolidated Quicksilver Mining Company,	\$125 00	\$125 00
Allouez Mining Company,	300 00	300 00
Boston & Cripple Creek Gold Mining Company,	55 00	60 00
Boston & Montana Consolidated Copper and Silver Mining Company,	300 00	300 00
Boston-Aurora Zinc Company,	—	300 00
Boston-Newton Investment Company,	—	2 50
Boston Exploration Company,	—	100 00
Boston Quicksilver Mining Company,	—	250 00
Boston, South Dakota Gold Mining Company,	—	250 00
Bowe Granite Company,	—	12 50
Calumet & Hecla Mining Company,	300 00	300 00
Centennial Copper Mining Company,	146 25	146 25
Champion Iron Company,	125 00	125 00
Cochran Hill & Oldham Mining Company,	125 00	—
Commonwealth Zinc Company,	—	112 56
Dominion Coal Company, Limited,	300 00	300 00
Elm River Copper Company,	—	300 00
Geyser Mining and Milling Company,	22 45	22 45
Great Lakes Copper Company,	—	300 00
Harvard Gold Mining Company,	—	250 00
Honerine Mining Company,	51 46	51 46
International Bureau of Mines,	15	—
International Mining Company,	50 00	50 00
Interstate Construction and Mineral Company,	—	5 28
Lowell & Arizona Copper Mining and Smelting Company,	300 00	300 00
Massachusetts Consolidated Mining Company,	200 00	200 00
Mayflower Mining Company,	—	200 00
Melones Mining Company,	300 00	300 00
Milan Mining Company,	60 00	—
Missouri Zinc Fields Company,	—	300 00
Morrisdale Coal Company,	—	12 50
Napa Consolidated Quicksilver Mining Company,	175 00	175 00
Needle Natch Mining and Milling Company,	300 00	—

STATEMENT III.

Revenue Receipts.

DETAILS 12.

COAL AND MINING COMPANIES' TAX — *Concluded.*

	For May.	For November.
New Idria Quicksilver Mining Company, .	\$125 00	\$125 00
North American Gold Dredging Company, .	250 00	-
Old Colony Copper Company,	250 00	250 00
Oneco Copper Mining Company,	-	52 50
Osceola Consolidated Mining Company, .	800 00	800 00
Pioneer Gold Mining Company,	212 62	212 62
Quincy Mining Company,	800 00	800 00
Santa Isabel Gold Mining Company, . .	162 50	162 50
Sulphur Mining Company,	50	50
Tamarack Mining Company,	195 00	195 00
Tangier Gold Mining Company,	125 00	-
Taylor Park Mining Company,	800 00	-
Thornburg Mining Company,	2 87	2 87
Torch Lake Mining Company,	6 00	8 50
Trimountain Mining Company,	-	300 00
Union Copper Land and Mining Company, .	81 00	81 00
Van Amrings Granite Company,	-	5 00
Vermont & Boston Copper Mining Com- pany,	-	288 25
Victoria Copper Mining Company, . . .	175 00	175 00
Washington Copper Mining Company, .	2 50	8 75
Total,	\$5,673 30	\$7,562 97
Received on account of 1898 and previous years:—		
Blue Hill Granite Company,	-	\$10 00
Boston Exploration Company,	-	50 00
Total,	-	\$60 00

Recapitulation.

Received on account of 1899,	\$13,236 27	
Received on account of 1898,	60 00	
		\$13,296 27

STATEMENT III.

Revenue Receipts.

DETAILS 13.

DETAILS No. 13.

GAS LIGHT COMPANIES' TAX.

[To defray expenses of inspection of gas meters. Assessed proportionate to appraised valuation of companies.— Pub. Stat., chap. 61, sect. 7.]

Received from the following-named companies : —

Adams,	\$5 79
Amherst,	5 02
Arlington,	7 03
Attleborough,	9 70
Athol,	4 02
Bay State,	417 88
Beverly,	15 39
Boston,	835 76
Brockton,	23 88
Brookline,	417 88
Cambridge,	234 22
Charlestown,	142 09
Chelsea,	50 15
Chicopee,	12 55
Citizens', Quincy,	2 77
Clinton,	12 21
Cottage City,	2 10
Dedham & Hyde Park,	3 49
Dorchester,	117 26
East Boston,	50 02
Easthampton,	5 02
Fall River,	75 23
Fitchburg,	30 10
Framingham,	5 02
Gloucester,	26 82
Greenfield,	5 86
Haverhill,	62 69
Holyoke Water Power,	16 73
Jamaica Plain,	48 06
Lawrence,	118 35
Leominster,	5 86
Lowell,	228 84
Lynn,	106 98
Malden & Melrose,	43 80
Marlborough,	8 21
Milford,	14 51
Natick,	3 35
Nantucket,	1 51
New Bedford,	119 52
Newburyport,	23 41
Newton & Watertown,	64 78
North Adams,	12 55
Northampton,	11 71
North Attleborough,	13 67
Norwood,	2 12

STATEMENT III.

Revenue Receipts.

DETAILS 14.

GAS LIGHT COMPANIES' TAX — *Concluded.*

Otis,	\$1 68	
People's,	1 68	
Pittsfield,	18 29	
Plymouth,	4 43	
Roxbury,	120 36	
Salem,	60 18	
Southbridge,	8 36	
Spencer,	4 27	
Springfield,	117 01	
South Boston,	73 55	
Taunton,	21 40	
Waltham,	26 69	
Webster,	6 76	
Williamstown,	2 79	
Woburn,	10 56	
Worcester,	158 80.	
Total,		\$4,060 72
Received on account of 1898:—		
Gardner,		\$5 09

Recapitulation.

Received on account of 1899,	\$4,060 72	
Received on account of 1898,	5 09	
		\$4,065 81

DETAILS No. 14.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX.

[To defray expenses of Gas and Electric Light Commissioners to July 1, 1899, in proportion to their gross earnings. — Acts 1885, chap. 814.]

Received of the following-named companies:—

A. S. Morrison & Brothers,	\$2 73	
Abington & Rockland Electric,	49 08	
Adams,	15 39	
Adams Electric,	16 00	
Adams, U. S., of Townsend,	13	
Amesbury Electric,	27 21	
Amesbury & Salisbury,	13 71	
Amherst,	24 30	
Andover Electric,	17 55	

STATEMENT III.

Revenue Receipts.

DETAILS 14.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX — *Cont'd.*

Arlington,	\$25 82
Athol,	27 74
Attleborough,	37 58
Attleborough Electric,	16 81
Bay State,	862 74
Beverly,	52 69
Blackstone Electric,	9 83
Block Plant Electric,	23 15
Blue Hill Electric,	15 64
Boston,	1,527 82
Boston Electric,	1,088 68
Bradford Lewis & Son,	7 07
Bridgewater Electric,	8 91
Brockton,	82 63
Brookline,	1,102 70
Cambridge,	412 13
Cambridge Electric,	185 05
Central Massachusetts Electric,	28 16
Charlestown,	284 66
Chelsea,	157 16
Chicopee,	22 85
Chicopee Manufacturing,	34
Church Green Electric,	48 79
Citizens', Quincy,	24 67
Clinton,	44 00
Cohasset Electric,	12 51
Cottage City,	10 88
Danvers,	8 98
Dedham Electric,	27 46
Dedham & Hyde Park,	24 01
Dorchester,	278 12
East Boston,	118 08
Easthampton,	14 19
Edison Electric, Boston,	1,312 48
Edison Electric, Brockton,	96 83
Fall River,	207 49
Fall River Electric,	224 25
Fitchburg,	129 33
Foxborough Electric,	28
Framingham,	13 36
Framingham Electric,	29 20
Franklin Electric,	5 40
Gardner,	12 99
Gardner Electric,	31 49
Gloucester,	59 86
Gloucester Electric,	42 69
Grafton Electric,	6 54
Great Barrington Electric,	16 73
Greenfield,	12 67
Greenfield Electric,	24 92
Haverhill,	150 28
Haverhill Electric,	85 55
Holyoke Water Power,	204 03

STATEMENT III.

Revenue Receipts.

DETAILS 14.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX — *Cont'd.*

Hyde Park Electric,	\$45 49
Ipswich,	9 72
Jamaica Plain,	178 84
Lawrence,	339 23
Lee Electric,	9 84
Lehan, Daniel F., Taunton,	2 95
Lenox Electric,	16 26
Leominster,	10 60
Leominster Electric,	32 10
Lowell,	497 91
Lowell Electric,	200 02
Lynn,	425 00
Malden Electric,	165 80
Malden & Melrose,	140 17
Marblehead,	6 85
Marlborough,	26 00
Marlborough Electric,	30 72
Milford,	27 54
Milford Electric,	18 28
Millbury Electric,	7 06
Milton,	24 94
Nantucket,	5 87
Nantucket Electric,	9 63
Natick,	12 82
Natick Electric,	46 98
New Bedford,	279 00
Newburyport,	49 59
Newton & Watertown,	322 55
North Adams,	135 59
Northampton,	49 81
Northampton Electric,	42 54
North Attleborough,	33 24
Norwood,	16 14
Otis,	11 10
People's of Stoneham,	12 20
Pittsfield, Coal Gas,	38 96
Pittsfield Electric,	104 10
Plymouth,	13 96
Plymouth Electric,	36 91
Quincy Electric,	49 04
Randolph Electric,	8 26
Rawson Light and Power,	13 47
Roxbury,	304 90
Salem,	102 32
Salem Electric,	135 76
Shelburne Falls Electric,	4 77
Somerville Electric,	126 96
Southbridge,	31 74
South Boston,	156 43
South Hadley Falls Electric,	6 04
Spencer,	23 03
Springfield,	265 02
Stoughton,	8 88
Suburban,	45 03

STATEMENT III.

Revenue Receipts.

DETAILS 15.

GAS AND ELECTRIC LIGHT COMMISSIONERS' TAX—Concl'd.

Suburban Electric,	\$139 18	
Taunton,	91 81	
Union Electric,	16 47	
United Electric,	288 09	
Waltham,	180 56	
Ware Electric,	18 12	
Webster Electric,	21 51	
Westborough Electric,	18 90	
Westfield,	48 54	
Weston Electric,	6 70	
Weymouth,	36 61	
Whitman,	18 38	
Williamstown,	9 77	
Winchendon Electric,	9 81	
Woburn,	74 40	
Woburn Electric,	28 27	
Worcester,	379 10	
Worcester Electric,	265 74	
Total,		\$15,734 24
Received on account of 1898 and previous years : —		
Block Plant Electric,	\$19 85	
Gardner,	9 94	
People's of Stoneham,	7 52	
		37 31
		\$15,771 55

Recapitulation.

Received on account of 1899,	\$15,734 24	
Received on account of 1898 and previous years,	37 31	
		\$15,771 55

DETAILS No. 15.

RAILROAD COMMISSIONERS' TAX.

[Pub. Stat., chap. 112, sect. 12.]

Received of the following-named railroad corporations to defray expenses of the Railroad Commissioners to July 1, 1899 (assessed in proportion to income and profits of the corporations) : —		
Boston & Albany Railroad,	\$4,587 51	
Boston & Maine Railroad,	4,912 06	

STATEMENT III.

Revenue Receipts.

DETAILS 15.

RAILROAD COMMISSIONERS' TAX — Continued.

Boston, Revere Beach & Lynn Railroad,	\$135 15	
Cape Ann Granite Railroad,	7 76	
Fitchburg Railway,	2,856 38	
Grafton & Upton Railroad,	26 52	
Hoosac Tunnel & Wilmington Railroad,	9 95	
Lynn & Boston,	868 51	
New London Northern Railroad,	218 82	
New England Railroad,	1,064 65	
New York, New Haven & Hartford Rail- road,	8,226 82	
Union Freight Railroad,	34 18	
		\$22,898 31
<i>Street Railways.</i>		
Amherst & Sunderland,	6 02	
Athol & Orange,	16 75	
Beverly & Danvers,	3 98	
Boston Elevated,	5,274 96	
Braintree,	25 49	
Braintree & Weymouth,	27 56	
Bridgewater, Whitman & Rockland,	15 40	
Brockton,	188 79	
Brockton & East Bridgewater,	10 48	
Brockton, Bridgewater & Taunton,	39 79	
Commonwealth Avenue,	40 74	
Conway Electric,	3 76	
Cottage City,	2 02	
Dartmouth & Westport,	69 29	
Dighton, Somerset & Swansea,	35 13	
East Wareham, Onset Bay & Point Inde- pendence,	2 24	
Fitchburg & Leominster,	85 26	
Fitchburg & Suburban,	3 22	
Framingham, Southborough & Marlborough,	1 75	
Framingham Union,	17 22	
Gardner Electric,	9 72	
Globe,	185 07	
Gloucester,	39 12	
Gloucester, Essex & Beverly,	33 52	
Greenfield & Turner's Falls,	19 53	
Hanover,	7 77	
Haverhill & Amesbury,	50 32	
Haverhill, Georgetown & Danvers,	16 82	
Hingham,	25 45	
Holyoke,	129 74	
Hoosac Valley,	43 00	
Interstate Consolidated,	64 96	
Leominster & Clinton,	24 65	
Lowell & Suburban,	217 21	
Lowell, Lawrence & Haverhill,	284 97	
Marlborough,	20 53	
Martha's Vineyard,	59	
Milford, Holliston & Framingham,	48 63	
Mystic Valley,	17 09	
<i>Amount carried forward,</i>		\$22,898 31

STATEMENT III.

Revenue Receipts.

DETAILS 15.

RAILROAD COMMISSIONERS' TAX—*Concluded.*

<i>Amount brought forward,</i>		\$22,898 31
Nantucket Central,	\$2 51	
Natick & Cochituate,	31 56	
Newton,	52 26	
Newton & Boston,	39 02	
Norfolk Central,	20 19	
Norfolk Suburban,	66 04	
Northampton,	51 95	
North Woburn,	23 24	
Norton & Attleborough,	2 20	
Norton & Taunton,	1 14	
Palmer & Monson,	4 90	
Pittsfield Electric,	37 60	
Plum Island,	6 67	
Plymouth & Kingston,	19 48	
Providence & Taunton,	20 25	
Quincy & Boston,	73 71	
Reading & Lowell,	9 47	
Rockland & Abington,	43 17	
Rockport,	16 19	
Salem & Wakefield,	5 46	
Shelburne Falls & Colrain,	6 69	
Southbridge & Sturbridge,	15 80	
South Middlesex,	32 42	
Springfield,	329 98	
Taunton,	36 38	
Taunton & Brockton,	32 70	
Union,	107 21	
Wakefield & Stoneham,	35 32	
Warren, Brookfield & Spencer,	44 04	
Webster & Dudley,	2 69	
Wellesley & Boston,	21 48	
West Roxbury & Roslindale,	38 37	
Woburn & Reading,	6 59	
Woonsocket,	4 28	
Worcester & Blackstone Valley,	8 03	
Worcester & Marlborough,	37 16	
Worcester Consolidated,	307 87	
Worcester Suburban,	182 30	
Woronoco,	13 10	
		8,897 96
		\$31,796 27

Recapitulation.

Received from railroads on account of 1899,	\$22,898 31	
Received from street railways on account of 1899,	8,897 96	
		\$31,796 27

STATEMENT III. Revenue Receipts. DETAILS 16 TO 19.

DETAILS No. 16.

FOREIGN RAILROAD COMPANIES' TAX.

[Pub. Stat., chap. 13, sects. 43 and 46.]

	May.	November.	Total.
Received of —			
Mexican Central Railway			
Company, Limited, . . .	\$12,062 50	\$12,062 50	\$24,125 00
Sonora Railway Company,			
Limited,	1,312 00	1,312 00	2,624 00
	\$13,374 50	\$13,374 50	\$26,749 00

DETAILS No. 17.

BOSTON ELEVATED RAILWAY COMPANY'S TAX.

[Acts 1898, chap. 578.]

Received of Boston Elevated Railway Company, . . .	\$84,625 11
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DETAILS No. 18.

RAILROAD REPORTS.

[Pub. Stat., chap. 112, sect. 82.]

Received of William A. Crafts, clerk of Railroad Com- mission,	\$2,840 00
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DETAILS No. 19.

LIQUOR LICENSES.

[One-fourth of all moneys received for licenses to be paid into the State treasury within one month after they have been received.— Pub. Stat., chap. 100, sect. 14.]

Received of the following-named cities and towns: —

Adams,	\$3,050 75	Ayer,	\$1,250 50
Agawam,	325 00	Barre,	50
Athol,	2,276 25	Belchertown,	25

STATEMENT III.

Revenue Receipts.

DETAILS 19.

LIQUOR LICENSES — *Continued.*

Blackstone,	\$1,575 25	Hull,	\$2,375 00
Boston,	363,430 50	Huntington,	325 25
Brookfield,	1,125 50	Hyde Park,	2 00
Brookline,	2 25	Ipswich,	1,400 50
Cambridge,	13 50	Kingston,	25
Canton,	1,300 50	Lakeville,	325 00
Cheshire,	137 50	Lawrence,	33,257 50
Chester,	325 00	Lee,	900 75
Chicopee,	6,202 00	Leicester,	25
Clinton,	4,464 50	Lenox,	400 50
Cohasset,	25	Leominster,	1 25
Colrain,	62 50	Lynn,	26,021 75
Cottage City,	50	Marlborough,	5,252 25
Dana,	325 00	Maynard,	975 50
Dedham,	75	Medford,	2 00
Deerfield,	337 75	Medway,	1,475 00
Douglas,	900 00	Milford,	3,251 25
Dudley,	850 00	Millbury,	1,575 75
Duxbury,	25	Montague,	1,951 25
East Bridgewater,	25	Nahant,	1,137 50
East Longmeadow,	25	Nantucket,	200 50
Easthampton,	1,650 50	Natick,	2,701 25
Easton,	50	Needham,	75
Edgartown,	25	New Bedford,	19,108 00
Erving,	325 00	Newburyport,	5,843 50
Fairhaven,	50	Newton,	5 75
Fall River,	40,759 50	North Adams,	9,003 00
Fitchburg,	4 25	North Andover,	50
Framingham,	2 00	Northampton,	6,402 50
Gardner,	2,552 00	Northbridge,	25
Gloucester,	10,578 25	Norwood,	25
Grafton,	1,425 75	Orange,	1,625 75
Great Barrington,	2,076 25	Orleans,	25
Greenfield,	2,401 25	Otis,	62 50
Hadley,	87 50	Palmer,	2,876 25
Hardwick,	700 00	Pepperell,	1,688 00
Haverhill,	15,507 25	Pittsfield,	10,402 50
Hingham,	75	Russell,	137 50
Holliston,	500 50	Salisbury,	525 00
Holyoke,	15,155 00	Sandisfield,	62 50
Hopkinton,	650 00	Scituate,	712 50
Hubbardston,	325 00	Sheffield,	325 25
Hudson,	1,875 75	Shelburne,	50

STATEMENT III.

Revenue Receipts.

DETAILS 19.

LIQUOR LICENSES — *Concluded.*

Somerville,	\$5 75	
South Hadley,	50	
Southbridge,	2,601 50	
Spencer,	3,200 00	
Springfield,	19,409 00	
Sturbridge,	325 00	
Sutton,	1,350 00	
Taunton,	11,102 25	
Templeton,	25	
Topsfield,	25	
Upton,	25	
Ware,	2,801 00	
Wayland,	325 00	
Webster,	3,000 75	
Wellesley,	50	
West Springfield,	1,876 00	
West Stockbridge,	325 25	
Westborough,	75	
Westfield,	3,789 00	
Williamsburg,	25	
Williamstown,	75	
Winchendon,	1,200 50	
Winchester,	75	
Woburn,	5,351 50	
Worcester,	41,087 50	\$724,604 50
Received on account of 1898 and previous years:—		
Boston,	\$8,597 08	
Brookline,	25	
Lawrence,	250 00	
Nahant,	12 50	
New Bedford,	25	
Somerville,	50	
Watertown,	1 50	
Wenham,	25	
Woburn,	25	
Worcester,	25	8,862 83
		\$733,467 33

Recapitulation.

Amount received on account of 1899, . . .	\$724,604 50	
Amount received on account of 1898, . . .	8,862 83	
		\$733,467 33

STATEMENT III.

Revenue Receipts.

DETAILS 20 AND 21.

DETAILS No. 20.

INTEREST ON LIQUOR LICENSES.

[Acts 1898, chap. 361.]

Received of Hadley,	\$2 07	
of Webster,	10 51	
		\$12 57

DETAILS No. 21.

INTEREST ON DEPOSITS.

[Pub. Stat., chap. 16, sect. 55.]

Received of Adams National Bank, North Adams,	\$1,095 60
of Agawam National Bank, Springfield,	1,418 20
of Agricultural National Bank, Pittsfield,	898 98
of Amesbury National Bank,	732 80
of Appleton National Bank, Lowell,	684 83
of Arlington National Bank, Lawrence,	383 49
of Asiatic National Bank, Salem,	747 94
of Atlantic National Bank, Boston,	665 21
of Atlas National Bank, Boston,	1,954 88
of Bay State National Bank, Lawrence,	1,089 36
of Blackstone National Bank, Boston,	696 96
of Broadway National Bank, Boston,	841 08
of Brockton National Bank,	670 24
of Brookline National Bank,	489 73
of Buuker Hill National Bank, Boston,	832 86
of Central National Bank, Boston,	1,474 64
of Central National Bank, Lynn,	1,398 61
of Central National Bank, Worcester,	800 34
of Chapin National Bank, Springfield,	1,733 89
of Charles River National Bank, Cambridge,	450 68
of Chicopee National Bank, Springfield,	1,252 37
of Citizens' National Bank, Worcester,	952 37
of City National Bank, Gloucester,	793 15
of City National Bank, Holyoke,	1,004 94
of City National Bank, Springfield,	1,094 47
of City National Bank, Worcester,	1,608 54
of Colonial National Bank,	1,494 52
of Commercial National Bank, Boston,	475 39
of Conway National Bank,	343 17
of Crocker National Bank, Turner's Falls,	623 29
of Eliot National Bank,	1,183 82
of Essex National Bank, Haverhill,	436 31
of Exchange National Bank, Salem,	110 61
of Falmouth National Bank,	513 38
of Faneuil Hall National Bank, Boston,	1,610 95
of First National Bank, Adams,	1,122 99

STATEMENT III.

Revenue Receipts.

DETAILS 21.

INTEREST ON DEPOSITS — *Continued.*

Received of First National Bank, Boston,	\$743 52
of First National Bank, Chicopee,	631 51
of First National Bank, Gardner,	638 56
of First National Bank, Gloucester,	702 40
of First National Bank, Haverhill,	703 38
of First National Bank, Lowell,	159 20
of First National Bank, Lynn,	222 55
of First National Bank, Marlborough,	583 57
of First National Bank, Merrimac,	818 69
of First National Bank, New Bedford,	1,105 46
of First National Bank, Newburyport,	1,287 74
of First National Bank, Northampton,	1,209 20
of First National Bank, Salem,	1,392 79
of First National Bank, South Weymouth,	420 73
of First National Bank, Springfield,	1,386 25
of First National Bank, West Newton,	384 94
of First National Bank, Woburn,	803 81
of First National Bank, Worcester,	1,644 96
of First Ward National Bank, Boston,	998 90
of Fitchburg National Bank,	835 91
of Fourth National Bank, Boston,	1,853 99
of Franklin County National Bank, Greenfield,	961 79
of Freeman's National Bank, Boston,	540 01
of Globe National Bank, Boston,	1,314 85
of Grafton National Bank,	457 54
of Grand National Bank, Marblehead,	416 48
of Greylock National Bank, North Adams,	779 78
of Hamilton National Bank,	521 37
of Hampshire County National Bank, North- ampton,	268 81
of Haverhill National Bank,	838 69
of Holyoke National Bank,	935 27
of Home National Bank, Holyoke,	692 81
of Howe National Bank,	82 90
of John Hancock National Bank, Springfield,	1,054 81
of Lawrence National Bank,	612 68
of Leicester National Bank,	635 96
of Leominster National Bank,	753 10
of Manufacturers' National Bank, Boston,	199 63
of Manufacturers' National Bank, Lynn,	1,061 22
of Market National Bank, Boston,	209 83
of Market National Bank, Brighton,	323 44
of Martha's Vineyard National Bank,	297 26
of Massachusetts National Bank,	1,075 05
of Massasoit National Bank, Fall River,	1,018 14
of Mechanics' National Bank, Boston,	351 24
of Melrose National Bank,	541 73
of Mercantile National Bank, Salem,	691 93
of Merchants' National Bank, Boston,	176 15
of Merchants' National Bank, Haverhill,	604 46
of Merchants' National Bank, Lawrence,	490 08
of Merchants' National Bank, Lowell,	76 39
of Merchants' National Bank, New Bedford,	997 61

STATEMENT III.

Revenue Receipts.

DETAILS 21.

INTEREST ON DEPOSITS — *Continued.*

Received of Merchants' National Bank, Newburyport, .	\$410 22
of Merchants' National Bank, Salem, . .	1,047 55
of Merrimack National Bank, Boston, . .	614 39
of Merrimack National Bank, Haverhill, . .	109 59
of Metropolitan National Bank, Boston, . .	1,027 97
of Middleborough National Bank,	224 92
of Middlesex County National Bank,	187 94
of Millbury National Bank,	454 44
of Miller's River National Bank,	495 53
of Monument National Bank, Boston,	366 02
of Mount Vernon National Bank, Boston, . .	390 41
of Natick National Bank,	669 92
of National Bank of Commerce, Boston, . . .	956 96
of National Bank of Commonwealth, Boston, .	942 78
of National Bank of Redemption, Boston, . .	1,004 99
of National Bank of the Republic, Boston, . .	3,101 83
of National Granite Bank, Quincy,	753 41
of National Hide and Leather Bank, Boston, .	940 53
of National Security Bank, Boston,	542 66
of National Security Bank, Lynn,	517 48
of National Union Bank, Boston,	697 79
of Naumkeag National Bank, Salem,	1,460 36
of New England National Bank, Boston, . . .	627 13
of Northampton National Bank,	1,025 08
of Northborough National Bank,	691 77
of Ocean National Bank, Newburyport,	770 51
of Old Boston National Bank,	781 92
of Old Lowell National Bank,	471 24
of Orange National Bank,	50 70
of Oxford National Bank,	333 46
of Pacific National Bank, Lawrence,	545 23
of Packard National Bank, Greenfield,	599 58
of Palmer National Bank,	511 32
of Park National Bank, Holyoke,	686 10
of People's National Bank, Boston,	512 80
of Pittsfield National Bank,	1,099 66
of Powow River National Bank, Amesbury, . .	1,133 57
of Prescott National Bank, Lowell,	912 32
of Pynchon National Bank, Springfield, . . .	1,086 33
of Quinsigamond National Bank, Worcester, .	1,107 19
of Railroad National Bank, Lowell,	969 87
of Rockland National Bank, Boston,	695 87
of Rollstone National Bank, Fitchburg, . . .	1,068 82
of Safety Fund National Bank,	739 36
of Salem National Bank,	1,114 71
of Second National Bank, Boston,	1,492 32
of Second National Bank, Fall River,	899 42
of Second National Bank, Haverhill,	932 51
of Second National Bank, Salem,	84 93
of Second National Bank, Springfield,	1,281 85
of Shawmut National Bank, Boston,	4,367 28
of Shoe and Leather National Bank, Boston, .	2,471 35
of Somerville National Bank,	796 87

STATEMENT III.

Revenue Receipts.

DETAILS 21.

INTEREST ON DEPOSITS — *Continued.*

Received of South Danvers National Bank, Peabody,	\$1 029 09
of Springfield National Bank,	1,344 87
of State National Bank, Boston,	1,868 38
of Third National Bank, Boston,	881 09
of Third National Bank, Pittsfield,	661 29
of Third National Bank, Springfield,	1,936 31
of Townsend National Bank,	502 08
of Traders' National Bank, Boston,	363 03
of Traders' National Bank, Lowell,	307 18
of Union National Bank, Weymouth,	426 98
of Union Market National Bank,	746 31
of Wachusett National Bank, Fitchburg,	1,352 60
of Ware National Bank,	745 86
of Warren National Bank, Peabody,	896 21
of Washington National Bank,	705 15
of Webster National Bank,	444 93
of Westminster National Bank,	485 60
of Winnisimmet National Bank, Chelsea,	773 53
of Winthrop National Bank, Boston,	1,283 31
of American Loan and Trust Company, Boston,	2,740 81
of Bay State Trust Company,	57 53
of Beacon Trust Company, Boston,	1,540 88
of Berkshire Loan and Trust Company, Pitts- field,	694 22
of Columbia Trust Company,	646 31
of Federal Trust Company,	175 34
of Hampden Loan and Trust Company, Spring- field,	692 43
of Haverhill Safe Deposit and Trust Company,	1,320 60
of International Trust Company, Boston,	1,763 05
of Malden Trust Company,	832 46
of Massachusetts Loan and Trust Company, Boston,	1,109 31
of Mercantile Loan and Trust Company, Boston,	917 77
of Middlesex Loan and Trust Company, Lowell,	797 22
of Newton Centre Trust Company,	676 27
of Newtonville Trust Company,	533 52
of Old Colony Trust Company, Boston,	1,474 54
of Plymouth Safe Deposit and Trust Company, Brockton,	783 16
of Puritan Trust Company, Boston,	838 02
of Security Safe Deposit and Trust Company,	571 90
of Springfield Safe Deposit and Trust Company,	1,129 88
of State Street Safe Deposit and Trust Com- pany, Boston,	657 52
of Union Loan and Trust Company,	5 75
of United States Trust Company, Boston,	660 80
of prison and hospital loan sinking fund, to correct error in computation,	42 95
of abolition of grade crossings loan sinking fund, to correct error in charge,	121 22
Total,	\$155,504 68
<i>Amount carried forward,</i>	\$155,504 68

STATEMENT III.

Revenue Receipts.

DETAILS 21.

INTEREST ON DEPOSITS—*Continued.*

<i>Amount brought forward,</i>		\$155,504 68
Received on account of 1898:—		
Adams National Bank, North Adams, .	\$127 40	
Agawam National Bank, Springfield, .	222 61	
Agricultural National Bank, Pittsfield, .	116 43	
Amesbury National Bank,	74 31	
Appleton National Bank, Lowell, . . .	52 73	
Arlington National Bank, Lawrence, . .	42 47	
Asiatic National Bank, Salem,	63 70	
Atlantic National Bank, Boston,	84 93	
Atlas National Bank, Boston,	549 47	
Bay State National Bank, Lawrence, . . .	137 67	
Blackstone National Bank, Boston, . . .	84 93	
Broadway National Bank, Boston,	110 41	
Brockton National Bank,	74 32	
Brookline National Bank,	42 47	
Bunker Hill National Bank, Boston, . . .	84 93	
Central National Bank, Boston,	201 65	
Central National Bank, Lynn,	84 93	
Central National Bank, Worcester,	115 75	
Chapin National Bank,	137 33	
Charles River National Bank, Cambridge, .	31 85	
Chicopee National Bank, Springfield, . .	114 73	
Citizens' National Bank, New Bedford, . .	136 98	
Citizens' National Bank, Worcester, . . .	127 40	
City National Bank, Gloucester,	84 59	
City National Bank, Holyoke,	95 20	
City National Bank, Springfield,	127 05	
City National Bank, Worcester,	169 52	
Commercial National Bank, Boston, . . .	42 47	
Conway National Bank,	31 85	
Crocker National Bank, Turner's Falls, . .	63 70	
Eliot National Bank,	161 37	
Essex National Bank, Haverhill,	63 72	
Exchange National Bank, Boston,	33 97	
Exchange National Bank, Salem,	106 16	
Falmouth National Bank,	63 70	
Faneuil Hall National Bank, Boston, . . .	196 71	
First National Bank, Boston,	59 45	
First National Bank, Chicopee,	63 70	
First National Bank, Gardner,	63 35	
First National Bank, Gloucester,	84 58	
First National Bank, Haverhill,	106 16	
First National Bank, Lowell,	53 08	
First National Bank, Lynn,	106 15	
First National Bank, Marlborough,	84 90	
First National Bank, Merrimac,	78 76	
First National Bank, Newburyport,	127 40	
First National Bank, New Bedford,	126 71	
First National Bank, Salem,	169 52	
First National Bank, Springfield,	139 72	
First National Bank, West Newton,	42 47	
<i>Amount carried forward,</i>		\$155,504 68

STATEMENT III.

Revenue Receipts.

DETAILS 21.

INTEREST ON DEPOSITS — *Continued.*

<i>Amount brought forward,</i>		\$155,504 68
First National Bank, Woburn,	\$106 17	
First National Bank, Worcester,	212 31	
First Ward National Bank, Boston,	118 91	
Fitchburg National Bank,	95 20	
Fourth National Bank, Boston,	237 00	
Franklin County National Bank,	105 81	
Freeman's National Bank, Boston,	110 41	
Globe National Bank, Boston,	50 96	
Grafton National Bank,	42 47	
Grand National Bank,	42 47	
Hamilton National Bank,	37 00	
Hampshire County National Bank,	1,109 57	
Haverhill National Bank,	106 16	
Holyoke National Bank,	79 46	
Home National Bank, Holyoke,	74 00	
John Hancock National Bank, Springfield,	100 34	
Lawrence National Bank,	63 70	
Leicester National Bank,	63 70	
Leominster National Bank,	94 52	
Manufacturers' National Bank, Boston,	147 94	
Manufacturers' National Bank, Lynn,	148 27	
Market National Bank, Boston,	50 95	
Martha's Vineyard National Bank,	27 59	
Massachusetts National Bank,	175 61	
Massasoit National Bank,	148 63	
Mechanics' National Bank, Boston,	50 96	
Melrose National Bank,	52 74	
Mercantile National Bank, Salem,	74 40	
Merchants' National Bank, Haverhill,	53 08	
Merchants' National Bank, New Bedford,	116 43	
Merchants' National Bank, Newburyport,	10 62	
Merchants' National Bank, Salem,	137 67	
Merrimack National Bank, Haverhill,	84 60	
Metropolitan National Bank, Boston,	127 40	
Middlesex County National Bank,	14 86	
Millbury National Bank,	63 70	
Mount Vernon National Bank, Boston,	50 96	
Natick National Bank,	63 66	
National Bank of Commerce, Boston,	101 91	
National Bank of Commonwealth, Boston,	106 86	
National Bank of Redemption, Boston,	148 22	
National Bank of Republic,	701 01	
National Granite Bank,	68 35	
National Hide and Leather Bank,	101 91	
National Union Bank,	50 96	
Naumkeag National Bank, Salem,	148 61	
New England National Bank, Boston,	67 94	
Northborough National Bank,	74 32	
Northampton National Bank,	95 20	
<i>Amount carried forward,</i>		\$155,504 68

STATEMENT III.

Revenue Receipts.

DETAILS 21.

INTEREST ON DEPOSITS — *Continued.*

<i>Amount brought forward,</i>		\$155,504 68
Ocean National Bank, Newburyport,	\$74 31	
Old Boston National Bank,	59 45	
Old Lowell National Bank,	42 47	
Pacific National Bank, Lawrence,	63 70	
Packard National Bank, Greenfield,	73 95	
Palmer National Bank,	42 47	
People's National Bank, Boston,	59 45	
Pittsfield National Bank,	73 97	
Powow River National Bank, Amesbury,	137 67	
Prescott National Bank, Lowell,	73 29	
Pynchon National Bank, Springfield,	73 98	
Quinsigamond National Bank, Worcester,	136 99	
Railroad National Bank, Lowell,	116 44	
Revere National Bank,	213 12	
Rockland National Bank, Boston,	50 96	
Rollstone National Bank, Fitchburg,	110 96	
Safety Fund National Bank,	53 08	
Salem National Bank,	136 99	
Second National Bank, Fall River,	105 82	
Second National Bank, Haverhill,	100 00	
Second National Bank, Springfield,	120 55	
Security National Bank, Boston,	185 48	
Security National Bank, Lynn,	95 55	
Shawmut National Bank, Boston,	1,066 35	
Shoe and Leather National Bank, Boston,	315 42	
Somerville National Bank,	79 10	
South Danvers National Bank, Peabody,	116 78	
Springfield National Bank,	94 52	
State National Bank, Boston,	76 43	
Third National Bank, Boston,	107 12	
Third National Bank, Pittsfield,	95 55	
Third National Bank, Springfield,	184 93	
Townsend National Bank,	58 08	
Traders' National Bank, Lowell,	58 22	
Union Market National Bank,	53 07	
Union National Bank,	69 45	
Wachusett National Bank, Fitchburg,	158 90	
Ware National Bank,	73 97	
Warren National Bank, Peabody,	110 96	
Washington National Bank,	67 94	
Webster National Bank,	89 31	
Westminster National Bank,	63 70	
Winnisimmet National Bank, Chelsea,	84 92	
Winthrop National Bank, Boston,	139 77	
American Loan and Trust Company,	253 97	
Beacon Trust Company,	135 62	
Berkshire Loan and Trust Company,	74 17	
Columbia Trust Company,	59 45	
Hampden Loan and Trust Company,	73 97	
<i>Amount carried forward,</i>		\$155,504 68

STATEMENT III.

Revenue Receipts.

DETAILS 22.

INTEREST ON DEPOSITS — *Concluded.*

<i>Amount brought forward,</i> . . . . .	. . . . .	\$155,504 68
Haverhill Safe Deposit and Trust Company,	\$137 00	
International Trust Company,	366 62	
Malden Trust Company,	84 92	
Massachusetts Loan and Trust Company, .	59 45	
Mercantile Trust Company,	93 42	
Middlesex Safe Deposit and Trust Company,	74 31	
Newton Centre Trust Company,	74 30	
Newtonville Trust Company,	63 69	
Old Colony Trust Company,	111 51	
Plymouth County Safe Deposit and Trust Company,	84 93	
Puritan Trust Company,	93 42	
Security Safe Deposit and Trust Company,	53 08	
Springfield Safe Deposit and Trust Company,	195 90	
State Street Safe Deposit and Trust Company,	59 45	
United States Trust Company,	59 45	
		19,044 65
Total, . . . . .	. . . . .	\$174,549 33

Recapitulation.

Amount received on account of 1898, . . .	\$155,504 68	
Amount received on account of 1899, . . .	19,044 65	
		\$174,549 33

DETAILS No. 22.

INTEREST ON CORPORATION TAX.

[Pub. Stat., chap. 13, sect. 35.]

Received from the following corporations : —

A. S. Dexter & Co.,	\$2 82	
A. T. Stearns Lumber Company,	18 47	
Albert & J. M. Anderson Manufacturing Company,	5 42	
American Citizen Company,	1 60	
American Cultivator Publishing Company, .	8 16	
American Stave and Cooperage Company, .	6 29	
Andover Press, Limited,	17	
Arlington Hotel Company,	1 38	
Atlantic Box Manufacturing Company, . . .	38	
Atlantic Telegraph Company,	1 52	

STATEMENT III.

Revenue Receipts.

DETAILS 22.

INTEREST ON CORPORATION TAX—*Continued.*

Austin & Winslow-Gallagher Express Company,	\$4 70
Austin Furniture Company,	4 55
Ayer Tanning Company,	2 55
B. F. Lewis & Son Company,	10 04
B. H. Woodsum Company,	6 85
Baker Lumber Company,	1 78
Bay State Chair Company,	6 00
Bay State Co-operative Creamery Company,	18
Bay State Cordage Company,	60
Bay State Metal Works,	18 01
Blanchard Machine Company,	7 78
Block Plant Electric Light Company,	57
Bolles & Wilde Company,	18 02
Boston & Bay State Die Company,	6 90
Boston Advertising Company,	7 15
Boston Book Company,	32 16
Boston Co-operative Buyers' Association,	7 00
Boston Fire Brick and Clay Retort Manufacturing Company,	4 36
Boston Furnace Company,	40
Boston Parcel Delivery Company,	40 02
Boston Traveler Company,	29 16
Boston Whiting Company,	08
Bower & Bartlett Company,	3 94
Bracketts Market Company,	5 91
Brockway-Smith Corporation,	13 81
Brookfield Brick Company,	13 25
Brooks Bank Note Company,	17 77
Butts & Ordway Company,	3 16
C. E. Chamberlin Company,	1 56
C. R. Brewer Lumber Company,	1 07
C. W. Mutell Manufacturing Company,	3 31
Cambridge Co-operative Society,	2 28
Cameron's Pharmacy,	20 86
Cape Ann Granite Railroad Company,	18 61
Carter Paper Company,	1 41
Charles A. Miller Company,	10 54
Charles A. White Company,	96
Charles E. Lauriet Company,	4 53
Charles S. Brown Company,	14 94
Chase & Co. Corporation,	7 35
Chequasset Lumber Company,	39 86
Chicopec Gas Light Company,	6 40
Child Acme Cutter and Press Company,	7 23
Childs & Kent Express Company,	10 77
Christian Witness Company,	95
City Ice Company,	4 59
Coates Clipper Manufacturing Company,	12 83
Cobb-Buzzell Company,	22 28
Coburn Stationery Company,	4 90
Columbia Electric Engineering Company,	31
Columbia Engraving Company,	4 97

STATEMENT III.

Revenue Receipts.

DETAILS 22.

INTEREST ON CORPORATION TAX — *Continued.*

Composite Brake Shoe Company, . . .	\$19 58
Computing Scale Manufacturing Company, .	1 10
Consolidated Refrigerator Company, . .	22 36
Co-operative Printing Society, . . .	54
Cunningham Lumber Company, . . .	40 52
Cyclopædia Publishing Company, . . .	63 65
D. H. Eames Company, . . .	2 03
Daily News Company, . . .	1 65
Dalton-Ingersoll Company, . . .	11 48
Damon Brick Company, . . .	8 60
Dorchester Building Materials Company, .	10 56
Dudley Feed Mills Company, . . .	2 05
Dunbar Mills Company, . . .	24 96
Dunne Lyceum Bureau, . . .	63
E. A. Drowne Company, . . .	2 82
E. C. Manufacturing Company, . . .	4 60
E. H. Saxton Company, . . .	7 39
E. P. Sanderson Company, . . .	33 01
E. W. Noyes Company, . . .	4 97
Eastern Printing and Engraving Company, .	3 68
Elias Howe Company, . . .	7 00
Evening Gazette Company, . . .	7 06
F. C. Von der Heide Company, . . .	6 88
F. P. Norton Cigar Company, . . .	30 33
Family Messenger Company, . . .	2 12
Fitchburg & Suburban Street Railway Com- pany, . . .	12 00
Floyd Rounds & Co. Corporation, . . .	1 50
Foxborough Foundry and Machine Company,	2 25
Franklin Educational Company, . . .	15 31
Gale Lumber Company, . . .	3 99
Garrett-Ford Company, . . .	3 80
Gazette Company, . . .	11 95
George H. Wood Company, . . .	5 55
George N. Seaman Company, . . .	6 21
George P. Staples & Co., Incorporated, .	47 00
Gilman Snow Guard Company, . . .	1 96
Globe Foundry Company, . . .	4 41
Globe Worsted Mills, . . .	2 17
Grafton & Upton Railroad Company, . .	1 95
Graham Shoe Company, . . .	1 73
Granite Shoe Company, . . .	9 26
Gregory & Brown Company, . . .	14 49
H. B. Stevens Company, . . .	5 78
H. F. Ross & Co., . . .	13 34
Harcourt Paper Box Company, . . .	6 80
Heliotype Printing Company, . . .	16 19
Henry C. Hunt Company, . . .	16
Henry C. King Company, . . .	15 80
Henry Woods Sons Company, . . .	25 26
Higgins & Gifford Boat Manufacturing Com- pany, . . .	7 06
Highland Foundry Company, . . .	133 46

STATEMENT III.

Revenue Receipts.

DETAILS 22.

INTEREST ON CORPORATION TAX — *Continued.*

Hill, Whitney & Wood Company,	\$7 25
Hingham Seam Face Granite Company,	3 99
Holmes & Blanchard Company,	4 50
Home Guarantee Insurance Company,	38 68
Howe Lumber Company,	28 78
Ice, Bait and Fish Company,	2 51
Interstate Law Company,	94
Investor Publishing Company,	78
J. H. Rogers Carriage Company,	2 00
J. P. & W. H. Emond Company,	10 36
J. P. Jordan Paper Company,	2 48
John C. DeLaney Moulding Company,	80
John Wales Company,	2 84
Johnson Manufacturing Company,	63 69
K & N. Company,	1 49
Kelley Shoe Company,	6 21
Kennedy & Sullivan Manufacturing Com- pany,	24 73
Kimball Brothers & Co.,	93 75
Kinsley Express Company,	42
L. E. Fletcher Company,	10 12
L. H. Goodnow Foundry Company,	1 39
Lamprey Boiler Furnace Mouth Protector Company,	76
Lang & Jacobs Company,	3 97
Lawrence Supply Company,	44
Lewis F. Perry & Whitney Company,	2 92
Lexington Gas Light Company,	13 86
Lexington Print Works,	19 25
Lovewell Shoe Company,	15 27
Low Art Tile Company,	14 11
Lyons Granite Company,	1 39
Lynn Ice Company,	3 87
Lynn News Publishing Company,	4 24
M. A. Swifts Sons, Incorporated,	33 26
Mansfield & Easton Street Railway Com- pany,	16 18
Mansfield & Norton Street Railway Com- pany,	6 92
Mansfield Co-operative Furnace Company,	38
Manufacturers' Gazette Publishing Com- pany,	1 96
Martha's Vineyard Street Railway Company,	40
Massachusetts Glove Manufacturing Com- pany,	5 09
Massachusetts Investment Company,	61
McLean Shoe Company,	2 42
Melrose Hardware Company,	3 36
Merrill Piano Company,	74 74
Merritt Electric Company,	8 38
Metropolitan Coal Company,	55 60
Metropolitan Manufacturing Company,	7 90
Middleby Oven Company,	1 00

STATEMENT III.

Revenue Receipts.

DETAILS 22.

INTEREST ON CORPORATION TAX — *Continued.*

Middleton Paper Company,	\$10 82
Milford Granite Company,	11 62
Minard's Liniment Manufacturing Company,	5 29
Morning Mail Corporation,	1 88
Monson Co-operative Creamery Association,	29
Mystic Wharf and Storage Company,	28 94
N. B. & E. L. Shaw Company,	31 25
N. E. Reed Company,	4 67
Nantucket Chute Company,	25
Natick Gas Light Company,	1 70
New England Dredging Company,	4 10
New England Structural Company,	2 34
New York & Boston Despatch Express Company,	5 47
Newburyport Herald Company,	2 76
Norfolk Southern Street Railway Company,	59 63
Norfolk Telephone Company,	3 10
Norton & Attleborough Street Railway Company,	26 93
Norton & Taunton Street Railway Company,	26 51
O. D. Pillsbury Company,	1 70
Oliver & Howland Company,	6 00
People's Combination Clothing Company,	10 74
Phelps Publishing Company,	7 71
Pilgrim Iron Foundry Company,	1 72
Pittsfield Journal Company,	43
Plymouth Rubber Company,	3 00
Plymouth Stove Foundry Company,	5 39
Pocasset Hat Company,	5 66
Post Publishing Company,	3 19
Putnam Company,	14 66
Quaboag Steamboat Company,	4 61
Quincy Quarry Company,	24 33
R. H. Lang Shoe Manufacturing Company,	6 31
Reed & Barton Corporation,	46 40
Richard Briggs Company,	14 70
Richards Manufacturing Company,	6 36
Ridgway Furnace Company,	7 72
Rolfe Provision and Grocery Company,	2 35
Royal Steam Heater Company,	34
S. D. Munro Company,	44
Samuel Enrich Company,	14 13
Scandia Granite Company,	1 46
Scandinavian Importing Company,	1 71
Seymour-Knapp-Warren Company,	46
Shady Hill Nursery Company,	23 80
Shapleigh Coffee Company,	6 67
Shedd & Crane Leather Company,	4 60
Shortstory Publishing Company,	8 16
Simons, Hatch & Whitten Company,	16 83
Smith & Hadley Skirt Company,	2 58
Somerville Citizen Company,	2 51
Springfield Elevator and Pump Company,	6 82

STATEMENT III.

Revenue Receipts.

DETAILS 23 AND 24.

INTEREST ON CORPORATION TAX—Concluded.

Spring Lane Press,	\$2 90	
St. Regis Leather Company,	16 61	
Standard Horse Shoe Company,	14 01	
Stockbridge Marble Company,	1 46	
Sumner Drug and Chemical Company,	11 67	
Swedish Razor Company,	1 37	
Telegram Publishing Company,	56	
Thompson & Odell Company,	21 17	
Torkelson Manufacturing Company,	3 15	
Union Loan and Trust Company,	41 02	
W. E. Rice Company,	2 23	
W. H. King Sons Company,	9 06	
Wade & Reed Company,	56 48	
Walnut Publishing Company,	4 58	
Waltham Publishing Company,	05	
Walworth Construction and Supply Com- pany,	3 02	
Wellington Furniture Company,	11 47	
Westfield Brick Company,	5 99	
Weymouth Seam Face Granite Company,	5 74	
Whittier Drug Company,	2 72	
William E. Rice Company,	7 81	
William H. Burns Company,	81 05	
William S. Hills Company,	3 00	
Williams Table and Lumber Company,	12 99	
Woodward & Brown Piano Company,	39 74	
Worcester Steam Heating Company,	1 32	
Zeigler Electric Company,	11 78	
Total,		\$2,667 80

DETAILS No. 23.

INTEREST ON COLLATERAL LEGACY TAX.

[Acts 1891, chap. 425; 1892, chap. 279.]

Received of sundry parties,	\$6,103 50
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DETAILS No. 24.

INTEREST ON ABOLITION OF GRADE CROSSINGS LOAN.

[Acts 1893, chap. 424.]

Received of Auburn,	\$3 63	
of Ayer,	164 08	
of Beverly,	184 69	

STATEMENT III. Revenue Receipts. DETAILS 25 AND 26.

INTEREST ON ABOLITION OF GRADE CROSSINGS LOAN —
Concluded.

Received of Boston,	\$23,071 75	
of Brockton,	7,316 79	
of Bourne,	82 10	
of Dedham,	1,732 70	
of Harwich,	33 92	
of Hyde Park,	3,841 88	
of Lowell,	425 75	
of Millbury,	43 47	
of Natick,	1,480 64	
of Newton,	5,767 34	
of Northampton,	2,967 97	
of Norwood,	263 44	
of Sutton,	23 65	
of Uxbridge,	164 45	
of Wareham,	27 54	
of West Stockbridge,	18 69	
of Westborough,	425 60	
of interest on metropolitan water loan, to correct error,	17 50	
of Kuhn Loeb & Co, accrued in- terest on bonds,	9,512 50	
of International Trust Company, interest on loan,	9,695 83	
		\$67,265 91

DETAILS No. 25.

INTEREST ON ARMORY LOAN.

[Acts 1833, chap. 334.]

Received of Boston,	\$21,600 00	
of Fall River,	4,500 00	
of Fitchburg,	1,800 00	
of Lawrence,	2,700 00	
of Lowell,	3,150 00	
of Lynn,	3,000 00	
of Springfield,	3,300 00	
of Worcester,	3,750 00	
		\$43,800 00

DETAILS No. 26.

INTEREST ON FITCHBURG RAILROAD SECURITIES LOAN.

[Acts 1893, chap. 403.]

Received accrued interest on bonds,	\$175,000 00
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STATEMENT III.

Revenue Receipts.

DETAILS 27 TO 29.

DETAILS No. 27.

INTEREST ON MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES
LOAN.

[Acts 1895, chap 503]

Received accrued interest on bonds,	\$361 25
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DETAILS No. 28.

INTEREST ON MASSACHUSETTS WAR LOAN.

[Acts 1898, chap. 561.]

Received accrued interest on bonds,	\$829 58
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DETAILS No. 29.

INTEREST ON METROPOLITAN SEWERAGE LOAN.

[Acts 1889, chap. 439.]

Arlington,	\$4,509 28	
Belmont,	2,139 87	
Boston,	36,827 10	
Brookline,	6,825 00	
Cambridge,	43,164 71	
Chelsea,	12,147 14	
Everett,	6,608 54	
Lexington,	2,079 64	
Malden,	13,502 21	
Medford,	8,711 34	
Melrose,	5,309 07	
Newton,	5,205 00	
Somerville,	23,609 24	
Stoneham,	2,102 80	
Wakefield,	459 05	
Waltham,	2,055 00	
Watertown,	915 00	
Winchester,	3,628 25	
Winthrop,	2,462 09	
Woburn,	5,194 31	
Received accrued interest on bonds,	9,250 00	
premium on metropolitan sewer- age loan, Acts 1889, chapter 439,	40,944 67	\$237,649 31

STATEMENT III.

Revenue Receipts.

DETAILS 30 TO 33.

DETAILS No. 30.

INTEREST ON METROPOLITAN SEWERAGE LOAN, NEPONSET VALLEY.

Received of Boston,	\$6,221 58	
of Dedham,	3,613 22	
of Hyde Park,	4,845 24	
of Milton,	12,044 96	
accrued interest on bonds, . . .	231 25	
premium on metropolitan sewerage loan, Neponset valley, chapter 180, Acts of 1898,	4,642 50	
		\$31,598 75

DETAILS No. 31.

INTEREST ON METROPOLITAN PARKS LOAN.

[Acts 1893, chap. 407; 1894, chap. 288.]

Received premium on metropolitan parks loan, chapter 342, Acts of 1892, metropolitan parks loan fund, chapter 342, Acts of 1892, . . .	\$171,181 39	
	28,318 61	
		\$199,500 00

DETAILS No. 32.

INTEREST ON METROPOLITAN PARKS LOAN, SERIES TWO.

Received premium metropolitan parks loan, series two, chapter 288, Acts of 1894,	\$32,344 64	
metropolitan parks loan fund, chapter 407, Acts of 1893, . . .	22,327 68	
		\$54,672 32

DETAILS No. 33.

INTEREST ON METROPOLITAN WATER LOAN.

[Acts 1895, chap. 488]

Received metropolitan water loan sinking fund, transfer,	\$595,000 00	
interest on abolition grade crossings loan, error, January 3, . . .	17 50	
to correct error, January 5, . . .	17 50	
interest metropolitan parks loan, to correct error, July 3, . . .	262 50	
		\$595,297 50

STATEMENT III.

Revenue Receipts.

DETAILS 34 TO 38.

DETAILS No. 34.

INTEREST ON STATE HIGHWAY LOAN.

[Acts 1894, chap. 497.]

Received accrued interest on bonds,	\$2,700 00
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DETAILS No. 35.

MASSACHUSETTS STATE PRISON INDUSTRIES.

[Pub. Stat., chap. 16, sect. 52; Acts 1887, chap. 447.]

Received of B. F. Bridges, warden, for merchandise sold, etc.,	\$287,681 07
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DETAILS No. 36.

INCOME FROM STATE PRISON.

[Pub. Stat., chap. 221, sect. 59]

Received for labor of convicts, etc.: — From B. F. Bridges, warden,	\$7,000 93
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DETAILS No. 37.

MASSACHUSETTS REFORMATORY INDUSTRIES.

[Pub. Stat., chap. 16, sect. 52; Acts 1884, chap. 326; 1887, chap 447.]

Received of Joseph F. Scott, superintendent, for merchandise sold,	\$286,070 33
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DETAILS No. 38.

INCOME FROM MASSACHUSETTS REFORMATORY.

[Acts 1884, chap. 326.]

Received for labor of convicts, etc.: — From Joseph F. Scott, superintendent,	\$7,177 58
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STATEMENT III.

Revenue Receipts.

DETAILS 39 TO 43.

DETAILS No. 39.

REFORMATORY PRISON FOR WOMEN INDUSTRIES.

[Acts 1887, chap. 447.]

Received of Ellen C. Johnson, superintendent, for merchandise sold, .	\$29,926 00	
of Frances A. Morton, superintendent, for merchandise sold, .	28,674 59	
		\$58,600 59

DETAILS No 40.

INCOME REFORMATORY PRISON FOR WOMEN.

[Pub. Stat., chap. 16, sect. 52.]

Received of Ellen C. Johnson, superintendent, for merchandise sold, .	\$903 76	
of Frances A. Morton, superintendent, for merchandise sold, .	1,105 81	
		\$2,009 57

DETAILS No. 41.

INCOME FROM STATE ALMSHOUSE.

[Pub. Stat., chap. 16, sect. 52.]

Received of John H. Nichols, superintendent,	\$1,330 03
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DETAILS No. 42.

STATE FARM INDUSTRIES.

Received of H. M. Blackstone, superintendent,	\$4,196 31
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DETAILS No. 43.

INCOME FROM STATE FARM.

[Pub. Stat., chap. 16, sect. 52.]

Received of H. M. Blackstone, superintendent, for sale of produce, etc.,	\$810 39
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STATEMENT III.

Revenue Receipts.

DETAILS 44 TO 46.

DETAILS No. 44.

INCOME FROM LYMAN SCHOOL FOR BOYS.

[Pub. Stat., chap. 16, sect. 52.]

Received of Theodore F. Chapin, superintendent,	\$437 65
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DETAILS No. 45.

INCOME FROM STATE INDUSTRIAL SCHOOL.

[Pub. Stat., chap. 16, sect. 52]

Received of Luann L. Brackett, superintendent,	\$360 18
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DETAILS No. 46.

INCOME FROM STATE BOARD OF CHARITY.

[Pub. Stat., chaps. 16, 86, 87, 88 and 89, sects. 52, 35, 33 and 7.]

Received from:—	Barnstable,	\$146 00
Sundry parties for sup-	Barre,	23 68
port of friends in	Belmont,	15 43
hospitals, almshouses,	Beverly,	180 17
etc.,	Billerica,	18 57
\$5,462 33	Blackstone,	443 74
The following cities and	Boston,	32,599 81
towns:—	Boxborough,	32 86
Abington,	Boylston,	19 04
Adams,	Braintree,	479 32
Agawam,	Brockton,	1,266 05
Amesbury,	Brookfield,	430 64
Amherst,	Brookline,	883 90
Andover,	Buckland,	28 79
Arlington,	Burlington,	551 11
Ashburnham,	Cambridge,	4,690 17
Ashby,	Canton,	309 89
Ashland,	Carver,	21 82
Athol,	Charlemont,	62 21
Attleborough,	Chatham,	145 20
Auburn,	Chelsea,	1,970 06
Avon,	Chicopee,	15 65
Ayer,		

STATEMENT III.

Revenue Receipts.

DETAILS 46.

INCOME FROM STATE BOARD OF CHARITY—*Cont'd.*

Cohasset, . . .	\$180 82	Hubbardston, . . .	\$85 39
Concord, . . .	183 61	Hudson, . . .	76 14
Conway, . . .	71 50	Hyde Park, . . .	409 10
Dalton, . . .	146 00	Ipswich, . . .	216 36
Dana, . . .	13 00	Kingston, . . .	49 21
Danvers, . . .	191 79	Lakeville, . . .	24 61
Dedham, . . .	832 34	Lancaster, . . .	206 93
Dennis, . . .	18 57	Lawrence, . . .	1,691 70
Dighton, . . .	20 43	Lee, . . .	37 61
Douglas, . . .	7 43	Leicester, . . .	22 29
Dracut, . . .	429 67	Lenox, . . .	165 81
Dudley, . . .	362 11	Leominster, . . .	201 50
Duxbury, . . .	128 81	Lowell, . . .	1,428 06
Easton, . . .	214 71	Lynn, . . .	3,485 32
Edgartown, . . .	24 14	Malden, . . .	1,113 33
Essex, . . .	9 75	Manchester, . . .	230 96
Everett, . . .	509 46	Mansfield, . . .	44 11
Fairhaven, . . .	543 66	Marblehead, . . .	121 96
Fall River, . . .	4,366 78	Marlborough, . . .	474 02
Falmouth, . . .	285 79	Marshfield, . . .	97 50
Fitchburg, . . .	538 91	Mashpee, . . .	109 60
Foxborough, . . .	266 72	Maynard, . . .	383 82
Framingham, . . .	792 43	Medford, . . .	225 53
Franklin, . . .	182 40	Medway, . . .	34 51
Gardner, . . .	501 25	Melrose, . . .	308 50
Georgetown, . . .	11 14	Methuen, . . .	422 71
Gloucester, . . .	968 11	Middleborough, . . .	320 09
Grafton, . . .	105 56	Middleton, . . .	93 32
Greenfield, . . .	13 71	Milford, . . .	1,308 38
Groton, . . .	22 75	Millbury, . . .	279 60
Groveland, . . .	63 00	Monson, . . .	31 11
Hancock, . . .	145 60	Montague, . . .	63 60
Hanover, . . .	129 66	Nantucket, . . .	9 71
Hardwick, . . .	109 20	Natick, . . .	302 88
Haverhill, . . .	612 18	New Bedford, . . .	1,539 64
Hawley, . . .	15 86	Newbury, . . .	37 61
Hingham, . . .	180 57	Newburyport, . . .	1,152 80
Hinsdale, . . .	88 07	Newton, . . .	1,412 46
Holbrook, . . .	51 60	North Adams, . . .	228 38
Holden, . . .	177 82	North Andover, . . .	232 15
Holyoke, . . .	647 42	North Attleborough, . . .	173 32
Hopedale, . . .	68 96	North Brookfield, . . .	50 36
Hopkinton, . . .	890 14	North Reading, . . .	45 97

STATEMENT III.

Revenue Receipts.

DETAILS 46.

INCOME FROM STATE BOARD OF CHARITY — *Concl'd.*

Northampton, . . .	\$156 00	Sutton, . . .	\$58 75
Northborough, . . .	160 48	Swampscott, . . .	381 61
Northbridge, . . .	385 14	Swansea, . . .	219 20
Northfield, . . .	159 20	Taunton, . . .	851 16
Norton, . . .	24 61	Templeton, . . .	819 43
Norwell, . . .	161 72	Tewksbury, . . .	19 50
Norwood, . . .	125 56	Tisbury, . . .	44 28
Orleans, . . .	97 96	Truro, . . .	139 28
Oxford, . . .	81 71	Uxbridge, . . .	247 82
Palmer, . . .	237 25	Wakefield, . . .	271 79
Peabody, . . .	224 24	Walpole, . . .	147 64
Pembroke, . . .	19 40	Waltham, . . .	480 07
Pepperell, . . .	330 45	Ware, . . .	146 25
Pittsfield, . . .	337 79	Warren, . . .	173 18
Plymouth, . . .	257 86	Wareham, . . .	152 57
Provincetown, . . .	115 43	Warwick, . . .	140 89
Quincy, . . .	850 55	Watertown, . . .	257 24
Randolph, . . .	450 78	Wayland, . . .	58 25
Reading, . . .	129 39	Webster, . . .	162 38
Revere, . . .	163 18	Wellesley, . . .	286 21
Rockland, . . .	299 64	Wellfleet, . . .	76 61
Rockport, . . .	114 21	West Boylston, . . .	146 00
Royalston, . . .	34 39	West Newbury, . . .	58 04
Salem, . . .	1,310 61	West Springfield, . . .	186 18
Sandwich, . . .	127 68	West Stockbridge, . . .	66 39
Saugus, . . .	84 04	Westborough, . . .	222 14
Scituate, . . .	96 21	Westfield, . . .	146 00
Seekonk, . . .	53 61	Westford, . . .	199 20
Sharon, . . .	15 22	Weston, . . .	110 34
Shirley, . . .	63 61	Westwood, . . .	36 80
Shrewsbury, . . .	62 21	Weymouth, . . .	255 61
Shutesbury, . . .	28 32	Whitman, . . .	101 54
Somerset, . . .	167 82	Wilmington, . . .	44 57
Somerville, . . .	829 26	Winchendon, . . .	55 71
South Hadley, . . .	95 64	Winchester, . . .	386 03
Southborough, . . .	225 39	Woburn, . . .	711 93
Southbridge, . . .	469 69	Worcester, . . .	3,366 58
Southwick, . . .	72 80	Wrentham, . . .	47 82
Spencer, . . .	275 78	Yarmouth, . . .	85 15
Springfield, . . .	521 86		
Stoneham, . . .	295 28		
Stoughton, . . .	64 07		
			\$107,655 59

STATEMENT III.

Revenue Receipts.

DETAILS 47.

DETAILS No. 47.

FOREIGN CORPORATION FEES.

[Acts 1884, chap. 880.]

Received of the following-named corporations: —

A. & P. Roberts Company,	\$15 00
A. Booth & Co.,	15 00
A. Booth & Co.,	15 00
A. D. Fenwick Machine Company,	15 00
A. F. White Company,	15 00
A. J. Hall Company,	15 00
Advertising Machine Company,	15 00
Alden Spears Sons Company,	15 00
Allouez Mining Company,	15 00
Amans Importing and Exporting Company,	15 00
American Beverage Company,	15 00
American Bicycle Company,	15 00
American Exploration Company,	15 00
American Felt Company,	15 00
American Food Company, The,	15 00
American Gem Company,	15 00
American Heath Company,	15 00
American Hide and Leather Company,	15 00
American Hygiene Society,	15 00
American Investment Company and Provident Friend Association,	15 00
American Linseed Company,	15 00
American Moistening Company,	15 00
American Motor Carriage Company,	15 00
American Power Carriage Company,	15 00
American Radiator Company,	15 00
American Ring Company,	15 00
American Roller Beeing Company,	15 00
American Saddle Company,	15 00
American School Furniture Company,	15 00
American Sewage Disposal Company of Boston,	15 00
American Shoe and Leather Association,	15 00
American Shuttle Company, The,	15 00
American Steel and Wire Company,	15 00
American Symmetroscope Company, The,	15 00
American Syndicate Company, The,	15 00
American Woolen Company,	15 00
American Writing Paper Company,	15 00
Ames-Pearson Tobacco Company,	15 00
Andover Fruit Farm, Incorporated,	15 00
Anglo American Cuban Company,	15 00
Arbecan Indicator Company,	15 00
Arena Company, The,	15 00
Arion Manufacturing Company,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 47.

FOREIGN CORPORATION FEES — *Continued.*

Arizona and Texas Consolidated Copper Company,	\$15 00
Arthur J. Conner Company,	15 00
Ashley Falls Marble Company,	15 00
Athletic Punching Machine Company,	15 00
Atlantic Manufacturing Company,	15 00
Atlantic Automobile Manufacturing Company,	15 00
Atlantic Refrigerating Company,	15 00
Atlas Shoe Company,	15 00
Atlas Trust Company,	15 00
Austin Amusement Company,	15 00
Austin Organ Company,	15 00
Auto Protective Appliance Company,	15 00
Automatic Bottle Stopper Feed Company,	15 00
Automatic Clerk and Advertising Company,	15 00
Automatic Weighing, Lifting and Grip Machine Company,	15 00
Autono Company, The,	15 00
Bailey Manufacturing Company,	15 00
Bankers' Electric Protective Company of New England,	15 00
Banks of Nova Scotia, The,	15 00
Barney & Reed Manufacturing Company,	15 00
Bay State Automobile and Engine Company,	15 00
Bay State Drug and Chemical Company,	15 00
Bay State Sanitarium Company,	15 00
Bay State Supply Company,	15 00
Bay State Wine and Spirit Company,	15 00
Bay State Wooden Rim Company,	15 00
Beach & Treiber Company,	15 00
Beacon Motor Traction Company,	15 00
Becker Brainard Milling Machine Company,	15 00
Benjamin H. Sanborn Company,	15 00
Bennett Brothers Company,	15 00
Berkshire Mining and Milling Company, The,	15 00
Bernstein Electric Manufacturing Company,	15 00
Bettinson Laundry Company,	15 00
Biddeford & Natick Manufacturing Company, The,	15 00
Bitter Mountain Mining Company,	15 00
Boston-Aurora Zinc Company,	15 00
Boston-Newton Investment Company,	15 00
Boston and Arkansas Zinc Company,	15 00
Boston & British Columbia Mining and Smelting Company,	15 00
Boston & Maine Steamship Company,	15 00
Boston & Missouri Mining Company,	15 00
Boston & Portland Express Company,	15 00
Boston & Seven Devils Copper Company,	15 00
Boston Adirondack Gold Mining Company, The,	15 00
Boston Baking Company,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 47.

FOREIGN CORPORATION FEES — *Continued.*

Boston Baking Powder Company, . . .	\$15 00
Boston Brass Company,	15 00
Boston Breweries Company,	15 00
Boston Car Wheel Company,	15 00
Boston Envelope Company,	15 00
Boston Exploration Company,	15 00
Boston Grocery Company,	15 00
Boston Hay Company,	15 00
Boston Printing Press Company,	15 00
Boston Pump Company,	15 00
Boston Sheet Metal Manufacturing Company,	15 00
Boston South Dakota Gold Mining Company,	15 00
Boston Tape and Rubber Company,	15 00
Boston Tile and Mantle Company,	15 00
Boston Vermicide Company,	15 00
Boston Woven Hose and Rubber Company,	15 00
Bowe Granite Company, The,	15 00
Bresnahan Shoe Machinery Company,	15 00
Brighton Stock Yards,	15 00
Browning, King & Co.,	15 00
C. & C. Electric Company,	15 00
C. H. Buck & Co.,	15 00
C. R. Brewer Lumber Company,	15 00
C. T. Joslyn Company,	15 00
Cable Cycle Company,	15 00
California Quicksilver Mines Company,	15 00
Cambridge Press Company, The,	15 00
Cape Breton Coffee Company, Limited,	15 00
Caprecene Company, The,	15 00
Carton Belting Company,	15 00
Central Oil Company,	15 00
Central Oil and Gas Stove Company,	15 00
Chace Carbide and Gas Generator Company,	15 00
Chandler Manufacturing Company,	15 00
Chapman & Sons Manufacturing Company,	15 00
Chapman Double Ball Bearing Company,	15 00
Chase-Shawmut Company,	15 00
Chauncy Thomas & Co., Incorporated,	15 00
Cheshire Glass Manufacturing Company,	15 00
Chippewa Copper Mining Company,	15 00
City Waste Disposal Company,	15 00
Cleansing and Polishing Company,	15 00
Cling Fast Button Company,	15 00
Cohannet Brewing Company,	15 00
Coldwell Manufacturing Company,	15 00
Collas Whitman & Co., Limited,	15 00
Colman Supply Company,	15 00
Colonial Commission Company,	15 00
Colonial Pen Company,	15 00
Colson Furniture Company,	15 00
Columbia Theatre and Music Hall Company,	15 00
Columbia Consolidated Mining Company,	15 00
The,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 47.

FOREIGN CORPORATION FEES — *Continued.*

Commonwealth Zinc Company,	\$15 00
Comstock Gold Mining and Leasing Com- pany,	15 00
Concord Rubber Company,	15 00
Connecticut Valley Lumber Company,	15 00
Contractors' Plant Company,	15 00
Cooper Adams Company,	15 00
Copper Crown Copper Company,	15 00
Copper King of Arizona,	15 00
Cork Floor and Tile Company, The,	15 00
Cur I Can Remedy Company,	15 00
D. M. Osborne & Co.,	15 00
Daggett & Clapp Company,	15 00
Dean Boiler Company,	15 00
Delsarte Manufacturing Company,	15 00
Delta Lead and Zinc Mining Company,	15 00
Dodge Manufacturing Company,	15 00
Dorchester Britannia Company,	15 00
Draper Gold Mining Company,	15 00
Durable Wire Rope Company,	15 00
E. B. Hall & Co.,	15 00
E. B. Ricketson Company,	15 00
E. L. Moore Company,	15 00
Eagle Lake Gold Mining Company of On- tario,	15 00
Eastern Audit Company,	15 00
Eastern Faience Company,	15 00
Eastern Vinegar Company, The,	15 00
Eira Mining Company,	15 00
Elastic Bicycle Boat Company,	15 00
Elm River Copper Company,	15 00
Enterprise Company, The,	15 00
Eppens, Smith & Wiseman,	15 00
Eppler Turn Shoe Machine Company,	15 00
Equipoise Violin Company,	15 00
Equitable Auto-Truck and Power Company,	15 00
Essex County Real Estate and Improvement Company,	15 00
Essex Loan and Investment Company,	15 00
European Automobile Advertising Company,	15 00
F. & M. Schaefer Brewing Company,	15 00
F. A. Dodge Company,	15 00
F. A. Rogers & Co., Incorporated,	15 00
F. L. Hayden Company,	15 00
F. S. Ashbrook Distilling Company,	15 00
Federal Oil Company,	15 00
Fessenden & Libby Company,	15 00
Florida Orange Fruit Syrup Company,	15 00
Forino Company, The,	15 00
Fowler Cycle Company, The,	15 00
Foxboro' Foundry Company,	15 00
Francis Gowdy Distilling Company, The,	15 00
Freeport Copper Mining Company,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 47.

FOREIGN CORPORATION FEES — *Continued.*

Frost & Dearborn Company,	\$15 00
G. M. Wethern Company,	15 00
George E. Plummer & Co.,	15 00
George F. Ropes Company,	15 00
George S. Atwood Company, The,	15 00
Ginter Grocery and Produce Company, The,	15 00
Glasgow Woolen Mills Company,	15 00
Glen Woolen Company,	15 00
Golden Eagle Quartz Mining Company, The,	15 00
Goodyear Rubber Carriage Tire Company,	15 00
Goss Printing Press Company,	15 00
Graham Hat Company, The,	15 00
Gray Telephone Company,	15 00
Great Lakes Copper Company,	15 00
Gross & Strauss Company,	15 00
Guild Piano Manufacturing Company,	15 00
H. C. Busch Manufacturing Company,	15 00
H. S. Crombie Rivet Company,	15 00
H. W. Pattee & Co.,	15 00
Hale Dental Company,	15 00
Hallett & Davis Company,	15 00
Hancock Equipment Company,	15 00
Hartford Copper and Gold Mining Company,	15 00
Hatch Accumulator Company, The,	15 00
Heaton Peninsula Manufacturing Company,	15 00
Henry Thayer & Co.,	15 00
Hidden Inhalant Company,	15 00
Highland Co-operative Ice Company,	15 00
History Publishing Company,	15 00
Home Benefit Company,	15 00
Horton-Angell Company,	15 00
Howard Crosby & Co.,	15 00
Hub Brewing Company,	15 00
Hub Collar Button Company,	15 00
Hunters Pass Mining Company,	15 00
Illinois Leather Company,	15 00
Imperial Gold Mining Company,	15 00
International Automobile and Vehicle Tire Company,	15 00
International Bureau of Massachusetts, The,	15 00
International Heater Company,	15 00
International Mining and Developing Company,	15 00
Interstate Consolidated Mineral Company,	15 00
Inter-State Petroleum Company,	15 00
J. A. Budlong & Son Company,	15 00
J. S. Bell Confectionery Company,	15 00
Jackson Typewriter Setting Company,	15 00
James Smith Woolen Machinery Company,	15 00
Jenkins Brothers Company,	15 00
Jewellers' Building Company,	15 00
John H. Larkin Company,	15 00
Johnson Typesetter Company,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 47.

FOREIGN CORPORATION FEES—*Continued.*

Joseph Campbell Preserve Company, . . .	\$15 00
Joshua Brown & Co.,	15 00
K. & C. Manufacturing Company, . . .	15 00
Kenealy Company,	15 00
Kenney Speedy Relief Company, . . .	15 00
Kidder Press Company,	15 00
Kilbourn Manufacturing Company, . . .	15 00
Kitson Hydro-carbon Heating and Incan- descent Lighting Company,	15 00
L. E. Boyden Company, The,	15 00
Lightning Change Advertising Company, .	15 00
Liquid Air, Power and Automobile Com- pany,	15 00
Liquid Air Refrigeration and Power Com- pany,	15 00
Locomobile Company of America, . . .	15 00
London Harness and Saddle Company, The,	15 00
Low Tile Company,	15 00
Lowell & Arizona Copper Mining and Smelting Company,	15 00
Lowell Packing and Provision Company, .	15 00
Lowden Steam Regulator Company, . . .	15 00
Lynn Manufacturing Company,	15 00
Macmillan Company, The,	15 00
Magid Hope Silk Manufacturing Company,	15 00
Magnetic Ear Phone Company,	15 00
Magnolia Hotel Company,	15 00
Manicaragua Tobacco Company,	15 00
Manufacturers' Storage and Warehouse Company,	15 00
Mariner & Co.,	15 00
Marlborough Automobile and Carriage Company,	15 00
Marsh Motor Carriage Company,	15 00
Massachusetts Consolidated Mining Com- pany,	15 00
Massachusetts Fire-proofing Company, .	15 00
Massachusetts Glove Company,	15 00
Massachusetts Manufacturing Company, .	15 00
Massachusetts Paper Box Label and Carton Company,	15 00
Mayflower Mining Company,	15 00
McFarlane Candy Company,	15 00
Melones Mining Company,	15 00
Menzel Malt Company,	15 00
Merrill Piano Manufacturing Company, .	15 00
Merrimack Paving Company,	15 00
Metallic Heel and Counter Company, . .	15 00
Metropolitan Contracting Company, . .	15 00
Midland Cripple Creek Gold Mining Com- pany,	15 00
Missouri Zinc Fields,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 47.

FOREIGN CORPORATION FEES — *Continued.*

Mitchell Gas Generator and Burner Company,	\$15 00
Model Memo Maker Company,	15 00
Modern American Light Company,	15 00
Morrisdale Coal Company,	15 00
Morse Wool Treating Company, The,	15 00
Mullin Leather Company,	15 00
Munder Electrical Works,	15 00
Murphy Varnish Company,	15 00
Mutual Mercantile Agency,	15 00
N. E. Kanaly Company,	15 00
N. K. Fairbanks Company, The,	15 00
Nail Manufacturing Company,	15 00
Nash American Sewage Disposal Company,	15 00
National Cash Register Company,	15 00
National Coal Tar Company,	15 00
National Compounding Company,	15 00
National Gas Machine Company,	15 00
National Machine and Tool Company,	15 00
National Mercantile Agency,	15 00
National Patent Promoting Company,	15 00
National Standard Manufacturing Company,	15 00
National Transportation Company,	15 00
National Tube Company,	15 00
National Water Tube Boiler Company,	15 00
National Valve and Lining Company,	15 00
Nesmith Company,	15 00
New Broom Company,	15 00
New England and West Indies Steamship Company,	15 00
New England Automatic Weighing Machine Company,	15 00
New England Beet Sugar Company,	15 00
New England Box Company,	15 00
New England Butter Company,	15 00
New England Company, The,	15 00
New England Cotton Jam Company,	15 00
New England Electric Vehicle Transportation Company,	15 00
New England Fireproofing Company,	15 00
New England Motor Carriage Company,	15 00
New England Mutoscope Company,	15 00
New England Piano Company,	15 00
New England Poultry Company,	15 00
New England Rubber Tire Wheel Company,	15 00
New England Sheep Raising Company,	15 00
New England Soda Fountain Company,	15 00
New England Sparklets Company,	15 00
New England Stylophone Company,	15 00
New England Suburban Manufacturing and Advertising Company,	15 00
New Era Carbonator Company,	15 00
New Era Rubber Company,	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 47.

FOREIGN CORPORATION FEES — *Continued.*

New Idria Quicksilver Company, . . .	\$15 00
New Jersey Registration Company, . . .	15 00
New Process Rubber Company, . . .	15 00
New York Drug and Chemical Company, . . .	15 00
New York Zinc Company, . . .	15 00
North American Cigar Company, . . .	15 00
Northern and Southern Kindling Wood Company, . . .	15 00
North Shore Transportation Company, . . .	15 00
Nova Manufacturing and Mining Company, . . .	15 00
Ohio & West Virginia Oil Company, The, . . .	15 00
Old Colony Copper Company, . . .	15 00
Old Colony Zinc and Smelting Company, . . .	15 00
Omega Chemical Company, The, . . .	15 00
Oneco Copper Mining Company, . . .	15 00
Paint Removing and Contract Company, . . .	15 00
Palatable Water Still Company, . . .	15 00
Pamlico Lumber Company, . . .	15 00
Parcel Post Company, . . .	15 00
Park Street Company, . . .	15 00
Passaic Rolling Mill Company, . . .	15 00
Patent Cloth Board Company, . . .	15 00
Paul Manufacturing Company, . . .	15 00
Pearl Remedy Company, . . .	15 00
Pearson Jack Company, . . .	15 00
Peck Brothers & Co., . . .	15 00
Phelps Vogler Company, The, . . .	15 00
Pickhardt, Kuttroff & Co., . . .	15 00
Pictorial Press Syndicate, . . .	15 00
Pliny Clark Company, . . .	15 00
Public Stock Board, . . .	15 00
Puritan Color Works, . . .	15 00
Puritan Consultation and Medical Institute, . . .	15 00
Quincy Department Store Company, . . .	15 00
R. C. Clifford Company, . . .	15 00
R. W. Willey Company, . . .	15 00
R. Y. Russell & Sons Company, . . .	15 00
Registration and Trust Company, . . .	15 00
Remnant Tailoring Company, . . .	15 00
Revenue Leasing and Mining Company, The, . . .	15 00
Review Company, . . .	15 00
Ridge Hill Shoe Company, . . .	15 00
Rivett Dock Company, . . .	15 00
Rooney Manufacturing Company, . . .	15 00
Royal Steel and Iron Company, . . .	15 00
Salem Rubber Cement and Shoe Findings Company, The, . . .	15 00
Sanotel Tobacco Company, . . .	15 00
Savena Manufacturing Company, . . .	15 00
Sawyer Tool Company, Incorporated, . . .	15 00
Saylor Rubber Company, . . .	15 00
Scott & Paine Company, . . .	15 00
Security Loan and Trust Company, . . .	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 47.

FOREIGN CORPORATION FEES — *Continued.*

Sherman-Worrall Fruit Company, . . .	\$15 00
Slater & Morrill, Incorporated, . . .	15 00
Sleeper Patent Flexible Insole Company, The,	15 00
Solar Paper Company,	15 00
Southern Mexico Coffee Company, . . .	15 00
Spaulding & Tewksbury Company, . . .	15 00
Sprague Car Appliance Company, . . .	15 00
Sprague Elevator Company,	15 00
Springfield Breweries Company,	15 00
Squirrel Brand Salted Nut Company, . . .	15 00
Staff of Life Food Company,	15 00
Standard Motor Carriage Company, . . .	15 00
Standard Valve Gear Company,	15 00
States Chemical Company,	15 00
Steam Motor Engine Stop Company, . . .	15 00
Stockbridge Machine Company,	15 00
Stoughton Lumber Company,	15 00
Stoughton Mills,	15 00
Stuart Piano Company,	15 00
Suburban Park Company,	15 00
Sudbury Manufacturing Company,	15 00
Suffolk Screw Company,	15 00
Superior Manufacturing Company,	15 00
Swampscott Poultry Company,	15 00
Sweet Clover Dairy and Agricultural Com- pany, The,	15 00
T. D. Baker Company,	15 00
Tiffany Jewelry Company,	15 00
Tire Manufacturing Company,	15 00
Trimountain Mining Company,	15 00
True Flag Publishing Company, The, . . .	15 00
Turbine Motor and Carriage Company, . .	15 00
Twentieth Century Trading Company, . . .	15 00
Twin Spring Medicine Company,	15 00
Tympalyn Company, The,	15 00
Underwriters' Advisory and Protective Com- pany, The,	15 00
Union Bag and Paper Company,	15 00
Union Eyelet Company,	15 00
Union Pacific Tea Company,	15 00
Union Shank Company,	15 00
Union Terminal Association,	15 00
United Electric Construction Company, . .	15 00
United Fruit Company,	15 00
United Shoe Machinery Company,	15 00
United States Aluminum Mining Company, .	15 00
United States Bobbin and Shuttle Company, .	15 00
United States Electric Signal Company, . .	15 00
United States Power Company,	15 00
United Verde, Jr., Copper Mining Company, The,	15 00
Universal Boot and Shoe Lacing Company, .	15 00

STATEMENT III.

Revenue Receipts.

DETAILS 48.

FOREIGN CORPORATION FEES — *Concluded.*

Universal Electric Clock Company, . . .	\$15 00	
Valentine Company,	15 00	
Van Amringe Granite Company, The, . .	15 00	
Vermont & Boston Copper Mining Com- pany,	15 00	
Vermont Creamery Association,	15 00	
Victoria Boulder Mining Company, . . .	15 00	
Victoria Copper Mining Company, . . .	15 00	
Vocalion Organ Company, The,	15 00	
W. A. Wilde Company,	15 00	
W. Emery Company,	15 00	
W. H. Gibbons Company,	15 00	
W. S. Keene Leather Company,	15 00	
W. S. King Company,	15 00	
Wachusett Thread Company,	15 00	
Wahnita Copper Mining Company, . . .	15 00	
Walter J. Bates Company,	15 00	
Waltham Harness Company,	15 00	
Warren, Webster & Co.,	15 00	
Waterproof Paint Company,	15 00	
Watertown Rubber Company,	15 00	
Westborough Grocery Company,	15 00	
West India Fibre Company,	15 00	
West Silver Company,	15 00	
William P. Kingman Company,	15 00	
William S. Haines Company,	15 00	
Worcester Brewing Company,	15 00	
Worcester Carpet Company,	15 00	
X Zalia Corporation,	15 00	
Yale Dental Company,	15 00	
Yanman & Erbe,	15 00	
		\$6,945 00

DETAILS No. 48.

FEES FOR LIQUOR CERTIFICATES TO DRUGGISTS.

[Acts 1894, chap. 435.]

Received of Board of Registration in Pharmacy, . . .	\$1,087 00
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STATEMENT III.

Revenue Receipts.

DETAILS 49.

DETAILS No. 49.

FEEs FROM COURTS OF INSOLVENCY.

[Pub. Stat., chap. 157, sect. 133; Acts 1893, chap. 409.]

Received of Hubbard M. Abbott, register, Hampshire County,	\$207 49	
of Arthur M. Alger, register, Bristol County,	619 96	-
of Jonathan Cobb, register, Nor- folk County,	666 87	
of Samuel H. Folsom, register, Middlesex County,	2,150 03	
of Elijah George, register, Suffolk County,	3,541 55	
of George H. Harlow, register, Worcester County,	956 50	
of Beriah T. Hillman, register, Dukes County,	9 80	
of Freeman H. Lothrop, register, Barnstable County,	186 27	
of Jeremiah T. Mahoney, register, Essex County,	1,082 85	
of Fred R. Shaw, register, Berk- shire County,	244 05	
of Samuel B. Spooner, register, Hampden County,	460 71	
of John C. Sullivan, register, Plymouth County,	264 97	
of Francis M. Thompson, register, Franklin County,	218 60	
		\$10,609 65
Received on account of 1898 : —		
Received of Hubbard M. Abbott, register, Hampshire County,	\$77 75	
of Arthur M. Alger, register, Bristol County,	214 41	
of Jonathan Cobb, register, Nor- folk County,	250 38	
of Samuel H. Folsom, register, Middlesex County,	1,081 17	
of Elijah George, register, Suffolk County,	847 25	
of George H. Harlow, register, Worcester County,	369 40	
of Benjamin W. Harris, judge, Plymouth County,	-	
of Jeremiah T. Mahoney, register, Essex County,	439 85	
of Fred R. Shaw, register, Berk- shire County,	82 25	
Amount carried forward,		\$10,609 65

STATEMENT III.

Revenue Receipts.

DETAILS 50 TO 53.

FEEs FROM COURTS OF INSOLVENCY — *Concluded.*

<i>Amount brought forward,</i> . . . . .	. . . . .	\$10,609 65
Received of Samuel B. Spooner, register, Hampden County,	\$154 45	
of Francis M. Thompson, register, Franklin County,	42 15	
of John C. Sullivan, register, Plymouth County,	92 65	
of Freeman H. Lothrop, register, Barnstable County,	84 19	
of Beriah T. Hillman, register, Dukes County,	7 65	
		3,743 55
Total, . . . . .	. . . . .	\$14,353 20

DETAILS No. 50.

FEEs FROM CLERK OF THE SUPREME JUDICIAL COURT.

[Pub. Stat., chap. 159, sect. 5.]

Received of Henry A. Clapp, clerk,	\$373 00
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DETAILS No. 51.

FEEs FOR COMMISSIONS.

[Pub. Stat., chap. 21, sect. 6.]

Amounts received for commissions issued by the Secretary of the Commonwealth for the year 1899,	\$9,915 00
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DETAILS No. 52.

FEEs FROM ATTORNEY-GENERAL.

Received of Hosea M. Knowlton, Attorney-General,	\$798 69
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DETAILS No. 53.

FEEs FROM REPORTER OF DECISIONS.

[Pub. Stat., chap. 159, sect. 63.]

Received of George F. Tucker, reporter,	\$82 03
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STATEMENT III.	Revenue Receipts.	DETAILS 54 TO 58.
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DETAILS No. 54.

MISCELLANEOUS FEES.

Received from the Secretary of the Commonwealth, .	\$2,795 65
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DETAILS No. 55.

FEES FOR CORPORATION CERTIFICATES, ETC.

[Pub. Stat., chap. 107, sect. 84.]

Received from the Secretary of the Commonwealth, .	\$24,160 25
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DETAILS No. 56.

FEES FROM DISTRICT POLICE.

Received of Rufus R. Wade, Chief,	\$16 00
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DETAILS No. 57.

FEES FROM STATE INSPECTION OF BOILERS.

[Acts 1895, chap. 418.]

Received of Rufus R. Wade, Chief,	\$13,141 02
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DETAILS No. 58.

COMMISSIONERS OF CORPORATIONS' FEES.

[Pub. Stat., chap. 16, sect. 52.]

Received from Charles Endicott, commis- sioner,	\$873 50	\$1,355 50
Received from William D. T. Trefry, com- missioner,	482 00	

STATEMENT III.

Revenue Receipts.

DETAILS 59 TO 64.

DETAILS No. 59.

HAWKERS' AND PEDDLERS' LICENSES.

[Pub. Stat., chap. 68.]

Amount received from licenses issued by the Secretary of the Commonwealth during the year 1899,	\$20,412 00
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DETAILS No. 60.

LIMITED PARTNERSHIPS.

[Acts of 1887, chap. 248.]

Received from the Secretary of the Commonwealth,	\$38 00
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DETAILS No. 61.

SALE OF BOOKS, ETC.

Received of Secretary of the Commonwealth for sale of laws, etc.,	\$2,345 97
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DETAILS No. 62.

SALES OF MASSACHUSETTS ATLAS SHEETS.

Received of Commissioners on Survey for sheets and maps sold,	\$192 11
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DETAILS No. 63.

SALES OF BRADFORD HISTORIES.

Received of Secretary of the Commonwealth,	\$2,958 00
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DETAILS No. 64.

QUARTERMASTER'S SUPPLIES.

Received of Samuel Dalton, Adjutant-General, sales of old material,	\$738 60
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STATEMENT III.

Revenue Receipts.

DETAILS 65 TO 70.

DETAILS No. 65.

SURGEON GENERAL'S CONTINGENT.

Received of Massachusetts war loan transfer of war expenses,	\$700 00
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DETAILS No. 66.

STATE EXHIBIT OF DRAWING IN PUBLIC SCHOOLS.

Received of Boston, for police services, check returned, .	\$55 00
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DETAILS No. 67.

SUPPORT OF INSANE PERSONS.

Received of John Kittredge,	\$22 29
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DETAILS No. 68.

STATE BOARD OF CHARITY, TRANSPORTATION OF PAUPERS.

Received of John D. Wells, clerk,	\$107 69
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DETAILS No. 69.

SUPPORT AND TRANSPORTATION OF PAUPER INFANTS.

Received of John D. Wells, clerk of State Board of Charity,	\$51 00	\$70 57
of Chelsea,	19 57	

DETAILS No. 70.

INDIGENT AND NEGLECTED CHILDREN.

Received of Brookline,	\$72 70	\$201 01
of Dedham,	128 31	

STATEMENT III.

Revenue Receipts.

DETAILS 71 TO 74.

DETAILS No. 71.

RENT OF GREAT PONDS.

Received of Allen Norton,	\$25 00
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DETAILS No. 72.

REMOVAL OF WRECKS.

Received of Woodward Emery, commissioner, account of spars and rigging from Alfred Sorensen, schooner "Mary E. Hagan,"	\$30 00
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DETAILS No. 73.

ESCHEATED ESTATES.

[Pub. Stat., chap. 181; Acts 1888, chap. 264.]

Received of A. M. Copeland, public adminis- trator, account of estate of John Scanlon,	\$12 50	
of E. A. McLaughlin, public ad- ministrator, account of estate of Catherine Conway <i>alias</i> Agnes Whittle,	95 51	
of Bridget Hagerty,	277 14	
of Margaret Kent,	37 26	
of Catherine Lynch <i>alias</i> Catherine Sullivan,	122 62	
of Margaret McCarthy <i>alias</i> Mar- garet Holland,	260 13	
of Edward O'Hara,	179 96	
of John White,	1,962 13	
of Theodore H. Tyndale, public administrator, account of es- tate of John M. Dacey,	16 69	
		\$2,963 94

DETAILS No. 74.

CONSCIENCE FUND.

Received of Charles Endicott, Tax Commissioner, re- ceived by mail by him from unknown person,	\$15 00
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STATEMENT III.

Revenue Receipts.

DETAILS 75 TO 77.

DETAILS No. 75.

PENALTIES FROM GAS AND ELECTRIC LIGHT COMPANIES.

[Acts 1892, chap. 263.]

Received of Milford Electric Light and Power Company,	\$5 00
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DETAILS No. 76.

PENALTIES FOR ILLEGAL SALE OF DAIRY PRODUCTS.

[Acts 1891, chap. 412.]

Received of E. W. Brewer, clerk,	\$11 35	
of Albert Fuller, clerk, .	120 00	
of Fred C. Ingalls, clerk, .	60 00	
of James F. Savage, clerk, .	200 00	
of H. F. Whittlesey, clerk, .	100 00	
		\$491 35

DETAILS No. 77.

PENALTIES FOR INFRINGEMENT OF FISH LAWS.

[Acts 1892, chap. 252.]

Received of E. F. Bartlett, clerk, .	\$1 75	
of John P. S. Churchill, clerk, .	50 00	
of Thomas J. Cobb, clerk, .	40 00	
of E. G. Eldredge, justice, .	79 90	
of B. A. Hathaway, clerk, .	156 58	
of Fred C. Ingalls, clerk, .	70 00	
of Charles Leighton, clerk, .	67 50	
of George Leonard, clerk, .	10 00	
of William F. Noyes, clerk, .	7 50	
of William Perry, clerk, .	55 00	
of E. T. Raymond, clerk, .	55 00	
of Otis W. Sands, clerk, .	90 00	
of Charles A. Sayward, clerk, .	17 50	
of Walter B. Smith, clerk, .	10 00	
of J. T. Wilson, clerk, .	50 00	
		\$760 73

STATEMENT III.

Revenue Receipts.

DETAILS 78 TO 80.

DETAILS No. 78.

PENALTIES FOR FAILURE TO MAKE RETURNS TO THE STATE
BOARD OF CHARITY.

[Pub. Stat., chap. 84, sect. 37.]

Received of Amesbury,	\$4 00	
of Barnstable,	4 00	
of Barre,	12 00	
of Boxford,	8 00	
of Dracut,	2 00	
of Grafton,	1 00	
of Granby,	7 00	
of Holbrook,	22 00	
of Huntington,	21 00	
of Longmeadow,	5 00	
of Lowell,	1 00	
of Lynnfield,	9 00	
of Marblehead,	2 00	
of Mashpee,	3 00	
of Montague,	1 00	
of Nahant,	1 00	
of Needham,	1 00	
of Northbridge,	18 00	
of Scituate,	19 00	
of Sharon,	1 00	
of Sheffield,	7 00	
of Tewksbury,	49 00	
of Walpole,	11 00	
of Webster,	10 00	
of West Bridgewater,	18 00	
of West Springfield,	31 00	
		\$268 00

DETAILS No. 79.

EXPENSES ON ACCOUNT OF PROVINCE LANDS IN PROV-
INCETOWN.

Received of Woodward Emery, chairman, rent, . . .	\$107 66
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DETAILS No. 80.

COMMISSIONERS ON THE EXTERMINATION OF THE GYPSY
MOTH.

Received of E. H. Forbush, sales of old material, . . .	\$35 45
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STATEMENT III. Revenue Receipts. DETAILS 81 TO 84.

DETAILS No. 81.

DIVIDENDS FROM INSOLVENT CORPORATIONS.

Received of William C. Spaulding, receiver Stockbridge Savings Bank,	\$131 22
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DETAILS No. 82.

NORTH ADAMS NORMAL SCHOOL BUILDINGS.

[Resolves 1899, chap. 79.]

Received of C. B. Tillinghast, treasurer Board of Education,	\$5,000 00	\$12,500 00
Received of North Adams,	7,500 00	

DETAILS No. 83.

FITCHBURG NORMAL SCHOOL BUILDINGS.

[Resolves 1899, chap. 74.]

Received of Fitchburg,	\$20,000 00
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DETAILS No. 84.

IMPROVEMENT OF SUDBURY MEADOWS.

[Acts 1894, chap. 426.]

Received of Bedford,	\$74 88	\$999 98
of Billerica,	53 01	
of Carlisle,	52 02	
of Concord,	248 67	
of Lincoln,	18 22	
of Sudbury,	222 66	
of Wayland,	330 52	

STATEMENT III.

Revenue Receipts.

DETAILS 85 AND 86.

DETAILS No. 85.		
CHARLES RIVER SYSTEM OF SEWAGE DISPOSAL, MAINTENANCE.		
[Acts 1889, chap. 439.]		
Received of Boston,	\$12,512 00	
of Brookline,	7,693 86	
of Newton,	13,265 28	
of Waltham,	10,128 99	
of Watertown,	3,775 87	
		\$47,376 00

DETAILS No. 86.		
NORTH METROPOLITAN SYSTEM SEWAGE DISPOSAL, MAINTENANCE.		
[Acts 1889, chap. 439.]		
Received of Arlington,	\$1,691 55	
of Belmont,	737 10	
of Boston,	21,564 90	
of Cambridge,	21,234 15	
of Chelsea,	8,136 45	
of Everett,	4,828 95	
of Malden,	7,730 10	
of Medford,	3,761 10	
of Melrose,	8,061 80	
of Somerville,	13,579 65	
of Stoneham,	1,634 85	
of Wakefield,	170 10	
of Winchester,	1,597 05	
of Winthrop,	1,086 75	
of Woburn,	3,685 50	
Amounts drawn on warrant 676, 1898, charged wrong,	3,474 69	
Amounts drawn on warrant 953, 1898, charged wrong,		
		\$97,974 69

STATEMENT III. Revenue Receipts. DETAILS 87 AND 88.

DETAILS No. 87.

NEPONSET SYSTEM SEWAGE DISPOSAL, MAINTENANCE.

[Acts 1896, chap. 406.]

Received of Boston,	\$6,077 68	
of Dedham,	4,287 20	
of Hyde Park,	7,669 45	
of Milton,	8,568 67	
		\$21,598 00

DETAILS No. 88.

CARE AND CUSTODY OF TRUST DEPOSITS.

[Acts 1891, chap. 233.]

Received of the following-named companies : —

American Legion of Honor,	\$203 04	
Atlas Assurance Company (London),	93 80	
Bay State Beneficiary Association,	3 28	
Berkshire Health and Accident Association,	40	
Berkshire Life Insurance Company,	46 90	
Boston Elevated Railway Company,	195 42	
Boston Mutual Life Insurance Company,	9 97	
British and Foreign Marine Insurance Com- pany,	142 97	
Colonial Life Association,	05	
Employers' Liability Association,	70 35	
Equitable Accident Insurance Company,	1 38	
Fidelity Benefit Association,	08	
Fidelity Mutual Life Association,	36	
Frankfort Marine Accident and Plate Glass Insurance Company,	93 80	
Grand Lodge Sons of St. George,	20	
Greenfield Life Association,	4 60	
Greylock Beneficiary Association,	20	
Ideal Benefit Association,	27	
Industrial Mutual Accident Association,	04	
John Hancock Mutual Life Insurance Com- pany,	46 90	
London Assurance Corporation,	46 90	
Magdeburg Fire Insurance Company,	93 80	
Maritime Insurance Company,	46 90	
Masonic Casualty Company,	47	
Masonic Equitable Accident Association of the World,	7 55	
Masons' Fraternal Accident Association,	7 46	
Massachusetts Benefit Life Association,	6 76	

STATEMENT III.

Revenue Receipts.

DETAILS 89 AND 90.

CARE AND CUSTODY OF TRUST DEPOSITS — *Concluded.*

Massachusetts Masonic Life Association, .	\$1 41	
Massachusetts Mutual Accident Association, .	5 92	
Massachusetts Mutual Life Insurance Com- pany,	46 90	
Mercantile Mutual Accident Association, .	97	
Minnesota Saving Fund and Investment Company,	80 71	
National Assurance Company (Ireland), .	93 80	
New England Benefit Association of Milford, .	30	
New England Burglary Insurance Com- pany,	9 07	
New England Commercial Travelers' Asso- ciation,	10 67	
New England Mutual Accident Association, .	11 14	
New England Mutual Life Insurance Com- pany,	46 90	
Ocean Accident and Guarantee Corporation, .	46 90	
Portuguese Fraternity of the United States of America,	12	
Reliance Marine Insurance Company, . . .	11 72	
Royal Exchange Association,	93 80	
State Mutual Life Insurance Company, . .	70 35	
Thames & Mersey Marine Insurance Company,	46 90	
Thuringia Insurance Company,	93 80	
Union Marine Insurance Company,	47 11	
United States Indemnity Company,	47	
		\$1,792 81

DETAILS No. 89.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Acts 1891, chap. 274.]

Received of H. R. Williamson, treasurer : —	
Unexpended balance of amount allowed Massachusetts State Firemen's Association in 1899,	\$1 38

DETAILS No. 90.

COMMISSIONER OF PUBLIC RECORDS.

Received of Robert T. Swan, sale of old papers,	\$9 48
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STATEMENT III.

Revenue Receipts.

DETAILS 91 TO 95.

DETAILS No. 91.

CATTLE COMMISSIONERS' EXPENSES.

Received of Austin Peters, chairman, account sale of hides, slaughtered cattle, etc.,	\$600 97
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DETAILS No. 92.

BUREAU OF LABOR, CLERKS AND EXPENSES.

Received of Hull, expenses census of 1896,		
1897,	\$362 70	
of Hull,	208 45	
of Nahant,	34 45	
of Salisbury,	20 30	
		\$625 90

DETAILS No. 93.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL.

Received of F. Stanhope Hill, secretary, unexpended balance of \$2,000,	\$8 84
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DETAILS No. 94.

BOARD OF REGISTRATION IN PHARMACY.

Received of John W. Kimball, Auditor, account of New York, New Haven & Hartford Railroad Company, .	\$3 33
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DETAILS No. 95.

STATE FIRE MARSHAL'S EXPENSES.

Received of Charles W. Whitcomb, rebate on telephone rate,	\$8 99
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STATEMENT III.

Revenue Receipts.

DETAILS 96 TO 100.

DETAILS No. 96.

REPAIRS, IMPROVEMENTS AND FURNITURE.

Received of John G. B. Adams, Sergeant-at-Arms, . . .	\$246 21
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DETAILS No. 97.

TREASURER'S INCIDENTALS.

Received of extraordinary expenses transfer,	\$1,500 00	
of Massachusetts war loan fund, transfer,	500 00	
of L. P. Bridge, over-payment on warrant 506,	3 20	
of F. F. Gage, sale of old typewriter,	18 00	
of J. W. Newton, sale of old copying press,	15 00	
		\$2,036 20

DETAILS No. 98.

EXTRAORDINARY EXPENSES.

Received of R. R. Wade, Chief, casket boxes returned, not used,	\$7 62
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DETAILS No. 99.

HOUSE STATIONERY.

Received of James W. Kimball, clerk, sale of condemned pencil sharpener,	\$1 00
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DETAILS No. 100.

PREMIUM ON EXCHANGE.

Received of Kidder, Peabody & Co., difference in exchange,	\$1,162 50
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STATEMENT III.	Revenue Receipts.	DETAILS 101 TO 105.
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DETAILS No. 101.

SALE OF WORCESTER INSANE HOSPITAL LANDS.

Received of Albert Wood, treasurer,	\$500 00
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DETAILS No. 102.

ENDOWMENT OF COLLEGES FOR THE BENEFIT OF AGRICULTURE AND THE MECHANIC ARTS.

[Acts 1891, chap. 423.]

Received of the United States,	\$25,000 00
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DETAILS No. 103.

MASSACHUSETTS SOLDIERS' HOME.

[Acts 1890, chap. 373.]

Received of the United States through J. M. Birmingham, treasurer,	\$28,846 15
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DETAILS No. 104.

STERLING INTEREST.

Received of Baring Brothers & Co., Limited, of interest on Boston, Hartford & Erie Railroad loan, to correct error in ticket, Jan. 1, 1897, .	\$3,650,929 77	
	27,422 72	\$3,678,352 49

DETAILS No. 105.

TEMPORARY LOANS.

[Resolves 1895, chap. 10.]

Received of abolition of grade crossings loan for note of the Commonwealth, of metropolitan parks loan fund, for note of the Commonwealth, of metropolitan water loan fund, for note of the Commonwealth,	\$500,000 00 500,000 00 1,450,000 00	\$2,450,000 00
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STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

STATEMENT No. IV.

PAYMENTS FROM THE ORDINARY REVENUE FOR EXPENSES
OF 1899 AND PREVIOUS YEARS.

[In this statement will be found the total revenue payments out of the treasury during the year 1899, it being a transcript from the Auditor's ledger.]

<i>Legislative Department.</i>		
Senate compensation,	\$30,750 00	
Senate mileage,	2,940 00	
House compensation,	180,750 00	
House mileage,	18,233 00	
Clerks, Senate and House,	6,000 00	
Assistant clerks, Senate and House,	6,046 33	
Chaplains, Senate and House,	600 00	
Sergeant-at-Arms,	3,500 00	
Sergeant-at-Arms' clerk,	2,200 00	
Sergeant-at-Arms' stenographer,	800 00	
Sergeant-at-Arms' contingent,	98 55	
Doorkeepers, messengers and pages,	29,428 00	
Printing and binding for Senate,	7,239 69	
Printing and binding for House,	13,788 02	
Stationery for the Senate,	500 28	
Stationery for the House,	1,249 95	
Stationery and printing ordered by Sergeant-at-Arms,	413 54	
Legislative contingent,	1,530 47	
Expenses of legislative committees,	19,371 77	
		\$325,439 60
<i>Executive Department.</i>		
Governor's salary,	\$8,000 00	
Lieutenant-Governor and Council, pay and travelling expenses,	9,465 83	
Governor's private secretary,	2,500 00	
Executive secretary,	2,000 00	
Executive stenographer,	1,500 00	
Executive contingent,	1,424 55	
Executive postage, printing and stationery,	591 89	
Messenger,	1,200 00	
Council postage, printing, etc.,	301 17	
Council contingent,	1,874 20	
Extraordinary expenses,	14,460 95	
		43,318 59
<i>Amount carried forward, . . . . .</i>	. . . . .	\$368,758 19

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amount brought forward,</i>		\$368,758 19
<i>Secretary's Department.</i>		
Secretary's salary,	\$3,500 00	
First and second clerks,	4,200 00	
Chief of archives division,	2,000 00	
Cashier,	1,200 00	
Extra clerks and messenger,	28,062 15	
Incidentals,	4,357 98	
Records, files, papers and documents in the Secretary's department,	4,979 33	
Exchange and distribution of public doc- uments,	1,861 47	
Standard record ink,	406 66	
		45,567 59
<i>Treasurer's Department.</i>		
Treasurer's salary,	\$5,000 00	
First, second and third clerks,	5,900 00	
Cashier,	2,000 00	
Fund clerk,	1,400 00	
Receiving and paying tellers,	2,800 00	
Assistant book-keeper,	1,200 00	
Care and custody of trust deposits,	1,800 00	
Extra clerks and messenger,	8,789 17	
Incidentals,	14,574 76	
		38,463 93
Deputy Sealer Weights, Measures and Balances,		1,843 88
Legacy tax clerk,		1,800 00
<i>Auditor's Department.</i>		
Auditor's salary,	\$3,500 00	
First and second clerks,	4,200 00	
Extra clerks and messengers,	7,755 14	
Incidentals,	1,260 71	
State printing expert,	1,500 00	
		18,215 85
<i>Attorney-General's Department.</i>		
Attorney-General's salary,	\$5,000 00	
Attorney-General's expenses,	25,291 82	
		30,291 82
<i>State House Expenses.</i>		
State House, care of building and grounds,	\$14,139 11	
Engineer's department,	10,151 66	
Watchmen and assistant watchmen,	11,100 00	
Firemen, assistant firemen, etc.,	10,500 00	
Special messenger and porters, etc.,	5,064 16	
Matron, State House,	800 00	
Sergeant-at-Arms' messengers,	4,200 00	
Fuel and lights,	28,592 35	
Elevator expenses,	6,800 00	
<i>Amounts carried forward,</i>	\$91,347 28	\$504,941 26

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward,</i> . . .	\$91,347 28	\$504,941 26
Telephones,	4,506 32	
New furniture and fixtures,	648 00	
Special plans of State House extension,	2,750 00	
Special plans of Bulfinch State House,	1,350 00	
Survey and plans State House grounds,	3,969 92	
		104,571 52
Commonwealth building expenses, . . . . .	. . . . .	2,593 44
<i>State Printing.</i>		
Printing public documents,	\$60,866 19	
General Laws,	3,034 30	
Blue Book,	6,831 53	
term reports,	1,223 10	
Assessors' books and blanks,	613 27	
Printing and distributing ballots for elections,	7,924 64	
Printing Manual of General Court,	2,823 07	
Publication of Early Acts and Resolves,	3,602 53	
Publishing laws,	500 00	
Registration books and blanks, indexing returns and editing Registration report,	3,865 79	
Purchase of paper for the Commonwealth,	29,919 85	
Preparation of tables and indexes relating to the Statutes,	500 00	
Blank forms for town officers,	1,814 41	
Centennial Bulfinch front,	1,546 26	
Decennial census,	9,058 44	
Additional copies Bradford's History,	2,442 22	
Bradford Histories, sale of,	2,344 98	
Regimental histories, purchase of,	1,000 00	
Massachusetts Revolutionary Records,	2,921 34	
		142,831 92
<i>Supreme Judicial Court.</i>		
Judges' salaries and expenses,	\$51,821 25	
Clerk,	3,000 00	
Reporter of decisions,	6,120 01	
Expenses,	946 44	
Officers and messenger of the supreme judicial court,	2,400 00	
Clerk to supreme judicial court, Suffolk County,	1,500 00	
Supreme judicial court clerks,	1,993 71	
Retired justices supreme judicial court,	5,250 00	
		73,031 41
<i>Superior Court.</i>		
Judges' salaries and expenses, . . . . .	. . . . .	108,500 00
Forms of pleading in criminal cases, . . . . .	. . . . .	3,964 03
Bar examiners' expenses, . . . . .	. . . . .	964 92
<i>Amount carried forward,</i> . . . . .	. . . . .	\$941,398 50

STATEMENT IV.— PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amount brought forward,</i>		\$941,398 50
<i>Probate and Insolvency Courts.</i>		
Judges' salaries,	\$46,569 38	
Registers and assistants,	44,139 51	
Clerk to register in Suffolk County,	1,200 00	
Clerks to registers of probate and insolvency courts,	21,470 63	
Expenses of courts of insolvency,	563 99	
		113,943 51
District attorneys,	\$20,225 00	
Assistant district attorneys,	12,900 00	
Attorneys' clerk for Suffolk district,	1,800 00	
		34,925 00
Court of registration,		21,985 43
<i>Tax Commissioner's Department.</i>		
Tax Commissioner,	\$3,173 21	
Deputy,	2,291 66	
First and second clerks,	3,500 00	
Extra clerks,	15,839 00	
Contingent,	3,321 76	
Expenses State valuation,	2,647 00	
		30,772 63
<i>Commissioners of Savings Banks.</i>		
Salaries,	\$9,466 66	
Clerks,	4,466 44	
Expenses,	2,579 27	
		16,512 37
<i>Insurance Commissioner.</i>		
Salary,	\$3,500 00	
Deputy,	2,500 00	
Actuary,	2,000 00	
Examiner,	2,000 00	
Clerks,	4,700 00	
Extra clerks,	21,258 34	
Expenses,	3,473 13	
		39,431 47
<i>Harbor and Land Commissioners.</i>		
Salaries,	\$8,700 00	
Engineer, etc.,	11,327 16	
Travel,	599 59	
Expenses,	1,080 37	
		21,707 12
<i>Railroad Commissioners.</i>		
Salaries,	\$11,000 00	
Clerks,	3,700 00	
Accountant,	2,500 00	
Experts,	3,375 00	
<i>Amounts carried forward,</i>	\$20,575 00	\$1,220,676 03

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward, . . .</i>	\$20,575 00	\$1,220,676 03
Inspectors,	5,049 00	
Expenses,	7,843 54	
		33,467 54
<i>Civil Service Commission.</i>		
Compensation and expenses, . . .	\$1,675 00	
Chief examiner,	3,000 00	
Secretary,	2,000 00	
Registrar of labor,	2,000 00	
Expenses,	14,483 65	
		23,158 65
<i>Gas and Electric Light Commissioners.</i>		
Salaries,	\$11,000 00	
Clerk,	3,126 18	
Expenses,	1,274 99	
		15,401 17
<i>Controller of County Accounts.</i>		
Salary,	\$2,500 00	
Deputies,	3,691 67	
Expenses,	877 83	
		7,069 50
<i>Bureau of Statistics of Labor.</i>		
Chief,	\$3,000 00	
First and second clerks,	3,650 00	
Special agents,	2,400 00	
Clerks and expenses,	14,901 79	
Statistics of manufactures,	5,816 19	
Bureau of Labor, rent and janitor,	1,566 67	
Investigation of Sunday labor,	30 19	
		31,364 84
Commissioner of Public Records, . . . . .	. . . . .	4,218 80
<i>State Board of Arbitration.</i>		
Salaries,	\$6,000 00	
Clerk,	1,200 00	
Expenses,	1,318 37	
		8,518 37
Commissioners on Nautical Training School,	\$57,810 44	
Commission on Topographical Survey and Map of Massachusetts,	18,746 88	
Commissioners on Inland Fisheries and Game,	13,240 71	
Cattle Commissioners,	31,172 80	
Assayer and Inspector of Liquors,	1,200 00	
Inspectors of Gas Meters,	4,221 88	
Board of Registration in Pharmacy,	5,586 20	
Ballot Law Commission,	1,553 05	
State Highway Commission,	25,981 29	
		159,513 25
<i>Amount carried forward, . . . . .</i>	. . . . .	\$1,503,388 15

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amount brought forward, . . .</i>		\$1,503,388 15
State Fire Marshal, . . .	\$4,500 00	
Deputy Fire Marshal, . . .	2,500 00	
Expenses, . . .	27,310 66	
		84,310 66
<i>State Board of Health.</i>		
Secretary, . . .	\$3,000 00	
Clerks, . . .	9,269 12	
Expenses, . . .	9,109 44	
Adulteration of milk, food and drugs, . . .	11,498 25	
Purity of inland waters, . . .	29,957 04	
		62,833 85
<i>Agricultural.</i>		
Board of Agriculture,—		
Secretary's salary, . . .	\$2,500 00	
Clerks, etc., . . .	5,681 41	
Expenses, . . .	558 52	
Incidentals, . . .	945 46	
Members' travel, . . .	1,168 10	
Agricultural societies, . . .	18,871 51	
Massachusetts Agricultural Experiment Station, . . .	10,000 00	
Massachusetts Agricultural College scholarships, . . .	10,000 00	
Massachusetts Agricultural College, . . .	17,500 00	
Massachusetts Agricultural College, trustees' travel, . . .	602 23	
Commercial feed stuffs, . . .	1,200 00	
State Dairy Bureau, . . .	9,272 20	
Nails for marking trees, . . .	174 11	
Compensation of Inspectors of Animals and Provisions, . . .	5,246 85	
Veterinary laboratory, . . .	1,000 00	
		84,720 39
<i>Educational Expenses.</i>		
Agents Board of Education, . . .	\$12,873 88	
Members' traveling expenses, . . .	393 57	
Aid to pupils in normal schools, . . .	4,000 00	
Board of Education, incidentals, . . .	2,105 20	
Board of Education, clerks, etc., . . .	1,936 00	
State Normal Art School, . . .	24,391 46	
Perkins Institution and Massachusetts School for the Blind, . . .	30,000 00	
Education of deaf pupils, . . .	61,244 61	
Support of State normal schools, . . .	136,268 78	
Aiding small towns to provide themselves with school superintendents, . . .	63,750 00	
Aid to promote the establishment of free public libraries, . . .	832 88	
Dukes County Educational Association, . . .	50 00	
<i>Amounts carried forward, . . .</i>	\$337,846 88	\$1,685,253 05

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward,</i> . . .	\$337,846 38	\$1,685,253 05
Educational Museum, . . .	164 87	
Tuition of children in small towns, . .	8,658 67	
School registers and blanks, . . .	995 11	
State exhibit of drawing in public schools,	1,175 40	
Establishment of textile schools, . . .	25,000 00	
		873,840 43
<i>State Library.</i>		
Books,	\$7,029 67	
Librarian,	3,000 00	
Librarian's clerks,	4,200 00	
Contingent expenses,	1,971 29	
Index of current events,	1,000 00	
		17,200 96
<i>(Charitable.</i>		
Expenses State Almshouse,	\$157,031 86	
Massachusetts School for the Feeble-		
minded,	51,644 35	
Support of insane persons,	254,723 57	
Support of paupers by cities and towns, .	100,456 87	
Burial of paupers,	12,428 19	
Transportation of State paupers (State		
Board of Charity),	9,554 44	
Temporary aid of paupers,	42,770 13	
Support and transportation of pauper in-		
fants,	34,064 88	
Indigent and neglected children, . . .	125,586 19	
Expenses of contagious diseases, . . .	577 24	
Medical examiners' fees,	238 90	
Pensions,	5,617 29	
Annuities,	520 00	
Massachusetts Charitable Eye and Ear		
Infirmary,	25,000 00	
Massachusetts Hospital for Consumptives,		
maintenance,	48,373 19	
Massachusetts Hospital for Epileptics,		
maintenance,	19,832 61	
Medfield Insane Asylum, maintenance, .	23,054 99	
Education of children under charge of		
State Board of Charity,	11,367 30	
		917,842 00
<i>State Board of Insanity.</i>		
Executive officer,	\$3,569 44	
Clerks,	6,310 60	
Expenses,	6,206 29	
Transportation,	3,373 90	
		19,460 23
<i>Amount carried forward,</i> . . . . .	. . .	\$3,013,596 67

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amount brought forward, . . .</i>		\$3,013,596 67
<i>State Board of Charity.</i>		
Expenses of the State Board of Charity, .	\$6,597 17	
Auxiliary visitors, State Board of Charity,	1,251 16	
		7,848 33
<i>Division of Adult Poor.</i>		
Superintendent's salary,	\$3,350 00	
Clerks,	23,274 22	
Expenses,	7,578 44	
		34,202 66
<i>Division of Minor Wards.</i>		
Superintendent's salary,	\$2,500 00	
Clerks,	29,245 42	
Expenses,	2,455 95	
		34,201 37
<i>Military Department.</i>		
Adjutant-General's salary,	\$3,600 00	
First and second clerks,	3,800 00	
Additional clerk,	2,000 00	
Extra clerks and messenger,	7,938 31	
Incidentals,	3,273 22	
Quartermaster's employees,	1,585 00	
Quartermaster's incidentals,	4,690 06	
Quartermaster's supplies,	22,714 73	
Military accounts,	3,830 92	
Militia bounty,	133,328 96	
Militia transportation,	17,919 23	
Militia rifle practice,	4,327 97	
Militia camp ground,	1,062 68	
Record of Massachusetts officers, sailors and marines,	1,975 85	
Armory rents,	37,058 34	
Repairs to uniforms,	8,307 85	
Expenses, care, heating and repairs to new armories,	21,432 62	
Janitors of armories,	7,183 50	
Expenses care U. S. S. "Minnesota,"	4,371 33	
Repairs to U. S. S. "Minnesota,"	322 70	
Surgeon-General's department,	4,578 02	
		295,301 29
<i>Expenses resulting from the Civil and Spanish Wars.</i>		
State and military aid,	\$745,895 12	
Commissioners on State Aid, —		
Salary,	2,500 00	
Clerks,	3,655 00	
Expenses,	289 32	
Agents,	5,036 85	
Postage, printing, etc., on account of State aid,	688 99	
<i>Amounts carried forward, . . .</i>	\$758,065 28	\$3,385,150 32

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE—*Continued.*

<i>Amounts brought forward,</i>	\$758,065 28	\$3,385,150 32
State Pension Agent,	6,681 18	
Massachusetts Soldiers' Home,	57,492 65	
Indexing war records,	2,400 00	
Preserving war records,	717 75	
Bounties to Massachusetts volunteers,	73,379 39	
		898,736 25
<i>Reformatory.</i>		
District police,	\$99,740 06	
General Superintendent of Prisons,	6,133 42	
Massachusetts Reformatory industries,	292,249 61	
Reformatory Prison for Women industries,	44,685 48	
State Prison industries,	285,352 06	
Expenses State Prison,	150,680 76	
Expenses Massachusetts Reformatory,	212,372 97	
Expenses Reformatory Prison for Women,	56,509 70	
Expenses State Farm,	138,941 29	
State Farm industries,	3,123 57	
Expenses State Industrial School,	34,386 29	
Expenses Lyman School for Boys,	71,279 18	
Massachusetts Hospital for Dipsomaniacs and Inebriates,	19,547 78	
Trustees Lyman and Industrial Schools,	564 63	
Trustees Lyman and Industrial Schools, agents,	6,975 93	
Board of Commissioners of Prisons,—		
Secretary,	2,500 00	
Clerks,	2,747 58	
Travel,	2,348 91	
Expenses,	954 36	
Agents,	5,146 67	
Aiding convicts discharged from State Prison,	2,415 78	
Agent for Aiding Discharged Female Convicts,	3,985 99	
Aiding prisoners discharged from Massachusetts Reformatory,	3,316 48	
Removal of prisoners to and from State and county prisons,	335 72	
Probation officers, compensation and expenses,	515 08	
Employment of prisoners in making goods for public institutions,	9,343 74	
Arrest of fugitives from justice,	600 00	
		1,456,753 04
<i>Public Buildings.</i>		
State Almshouse,	\$49,628 04	
State Prison,	7,872 22	
Massachusetts Reformatory,	3,694 93	
Reformatory Prison for Women,	2,251 32	
<i>Amounts carried forward,</i>	\$63,446 51	\$5,740,639 61

STATEMENT IV. — PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward,</i>	\$63,446 51	\$5,740,639 61
State Farm,	53,735 51	
Lyman School for Boys,	19,908 52	
State Industrial School,	15,249 20	
State Normal School at Bridgewater,	1,453 51	
Fitchburg Normal School,	5,132 00	
State Normal School at Lowell,	1,280 49	
North Adams Normal School,	30,706 25	
State Normal School at Westfield,	11,566 45	
State Normal Art School,	21,644 98	
New normal school buildings,	102 69	
Danvers Insane Hospital,	41,310 15	
Medfield Insane Asylum,	8,722 31	
Northampton Insane Hospital,	25,591 03	
Taunton Insane Hospital,	964 22	
Worcester Insane Hospital,	28,131 05	
Worcester Insane Asylum,	2,758 50	
Westborough Insane Hospital,	41,075 36	
Massachusetts Hospital for Dipsomaniacs and Inebriates,	4,750 00	
Massachusetts Hospital for Epileptics,	2,313 85	
Massachusetts Hospital for Consumptives,	14,765 51	
Massachusetts Agricultural College,	14,806 23	
		409,414 32
<i>Miscellaneous.</i>		
Massachusetts war loan sinking fund,	\$3,500 00	
Metropolitan parks loan sinking fund,	14,795 05	
Massachusetts school fund,	100,000 00	
Prison and hospital loan sinking fund,	7,518 92	
Fees from courts of insolvency,	75 00	
Liquor licenses,	262 50	
Boston Elevated Railway Company's tax,	84,625 11	
Temporary loans,	2,450,000 00	
Annual insurance tax,	7,000 00	
Corporation tax,	4,253,136 10	
Collateral legacy tax,	620 76	
National bank tax,	532,975 51	
Foreign ships,	2,415 20	
Construction of roads in Mashpee,	300 00	
Construction of roads in Truro,	500 00	
Gratuities,	7,703 00	
Dividends of insolvent corporations,	40 16	
Massachusetts State Firemen's Association,	10,000 00	
Ballot boxes for cities and towns,	1,653 68	
Premium on exchange,	1,685 25	
Sterling interest,	3,592,334 63	
Annuities, M. J. Honnot,	200 00	
Extermination of the gypsy moth,	212,033 59	
Expenses on account Province lands,	3,011 73	
<i>Amounts carried forward,</i>	\$11,286,386 19	\$6,150,053 93

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward, . . .</i>	\$11,286,386 19	\$6,150,053 93
Charles River system of sewage disposal maintenance,	46,546 60	
Neponset system sewage disposal maintenance,	21,399 02	
North metropolitan system of sewage disposal maintenance,	73,948 84	
Endowment of colleges for the benefit of agriculture and the mechanic arts,	25,000 00	
Massachusetts Institute Technology,	29,000 00	
Worcester Polytechnic Institute,	6,000 00	
High-level sewer,	6,667 95	
Portraits of governors,	1,000 00	
Decennial census,	1,750 21	
Improvement of navigation of Connecticut River,	89 37	
Apparatus for examination of engineers and firemen,	1,562 29	
Premium on purchases for the Massachusetts school fund,	10,000 65	
Removal of wrecks from tide-waters,	1,323 50	
Sale of Worcester Lunatic Hospital lands,	500 00	
Monument on Dorchester Heights,	793 17	
Myles Standish Monument Association,	4,000 00	
Channel from Vineyard Sound to Lake Anthony,	19,461 26	
Channel from Osterville Bay to Vineyard Sound,	11,222 15	
Restoration of Green Harbor,	33,797 76	
Paris Exposition, 1900,	14,070 69	
Boundary lines between Massachusetts, New Hampshire and Vermont,	493 84	
Steamer for the enforcement of fish laws,	216 22	
Consolidation and arrangement of the Statutes,	19,261 38	
Portraits of presidents of the Senate,	299 83	
Expenses steamer "Lexington,"	7,552 80	
New England Industrial School for Deaf Mutes,	2,000 00	
Counting apparatus for elections,	500 00	
Boundary lines between Gay Head and Chilmark,	4,998 45	
Convention of Farmers' National Congress,	584 06	
Disposal of sewage at the Massachusetts School for the Feeble-minded,	1,115 70	
Surveys by Harbor and Land Commissioners and improvement of harbors,	4,960 25	
Survey of sundry channels at Hyannis, East Bay and Witchmere,	1,503 64	
Lowell Textile School,	18,000 00	
<i>Amounts carried forward, . . .</i>	\$11,656,005 82	\$6,150,053 93

STATEMENT IV.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$11,656,005 82	\$6,150,053 93
Discharge of sewage into Boston harbor, .	2,126 31	
Town of Scituate, repairs to roads, . .	13,651 40	
Wachusett State reservation, . . .	371 98	
		11,672,155 51
<i>Interest.</i>		
Abolition grade crossings loan, . . .	\$246,905 00	
Armory loan,	43,800 00	
Boston, Hartford & Erie Railroad loan, .	208,974 18	
Deposits,	135,642 79	
Fitchburg Railroad securities loan, . .	177,625 00	
Harbor improvement loan,	17,500 00	
Massachusetts Hospital for Consumptives loan,	5,175 00	
Massachusetts Hospital for Epileptics loan,	6,075 00	
Massachusetts war loan,	31,410 00	
Medfield Insane Asylum loan,	35,875 00	
Metropolitan parks loan,	253,726 50	
Metropolitan parks loan, series two, .	77,000 00	
Metropolitan sewerage loan,	212,075 92	
Metropolitan sewerage loan, Neponset valley,	31,582 50	
Metropolitan water loan,	595,472 50	
State House loan, 1901,	77,050 00	
State House construction loan,	118,530 00	
State highway loan,	86,500 00	
Temporary loan,	24,185 39	
		2,385,104 78
		\$20,207,314 22

STATEMENT V.—EXPENSES AND PAYMENTS BELONGING TO 1898 AND 1899

STATEMENT No. V.

REVENUE, EXPENDITURES AND PAYMENTS, 1899.

Summary Statement of Revenue received and Expenses paid and unpaid, accruing in or belonging to the Years 1898 and 1899.

Statement V.	Revenue.	1898.	1899.
	Corporate taxes and other sources, .	\$10,809,675 66	\$12,031,181 78
	State tax,	1,500,000 00	1,500,000 00
	Totals,	\$12,309,675 66	\$13,531,181 78
	Ordinary Expenses.		
	Legislative,	\$337,835 27	\$329,230 59
	Executive department,	30,556 00	28,841 96
	Secretary's department,	46,689 00	46,150 72
	Treasurer's department,	33,848 61	36,622 79
	Auditor's department,	15,816 80	16,469 27
	Attorney-General's department,	27,155 14	30,280 74
	State House expenses,	93,929 46	97,245 47
	Commonwealth building,	2,686 05	2,602 41
	State printing,	120,916 05	114,880 23
	Judiciary,	334,525 77	355,931 30
	Sundry commissioners,	341,398 36	374,312 25
	State Fire Marshal,	37,185 07	34,463 85
	State Board of Health,	19,651 20	19,865 30
	Adulteration of food and drugs,	11,499 63	10,947 97
	Purity of inland waters,	29,999 66	29,999 79
	Agriculture,	39,480 69	40,063 68
	State library,	14,798 31	16,299 97
	Educational,	200,041 97	210,243 25
	Charitable,	723,067 32	785,177 71
	State Board of Charity,	80,167 08	76,767 79
	State Board of Insanity,	7,915 05	25,135 38
	Military,	266,284 67	302,078 35
	Reformatory and correctional,	783,618 17	812,850 89
	Deputy Sealer Weights, Measures and Balances,	1,912 23	1,821 68
	Expenses State valuation,	1,083 00	2,647 00
	Construction of roads at Mashpee,	3 0 00	300 00
	State printing expert,	1,500 00	1,500 00
	Interest,	116,282 39	135,642 79
	Legacy tax clerk,	1,800 00	1,800 00
	Total ordinary expenses,	\$3,721,892 95	\$3,940,173 13
	Exceptional Expenses and Payments.		
		1898.	1899.
	Public buildings,	\$502,574 63	\$416,511 32
	Corporation tax,	2,612,437 21	4,253,136 10
	National bank tax,	567,053 16	532,975 51
	Foreign ships,	4,403 00	2,415 30
	State and military aid,	682,324 64	745,895 12
	Am'ts carried forw'd,	\$3,721,892 95	\$3,940,173 13

STATEMENT V. — EXPENSES AND PAYMENTS BELONGING TO 1898 AND 1899.

EXPENDITURES AND PAYMENTS — *Continued.*

	1898.	1899.	1898.	1899.
<i>Am'ts brought forw'd,</i>			\$3,721,892 95	\$3,940,173 13
Commissioners of State Aid,	\$11,495 86	\$11,500 77		
Postage, printing, etc., account State aid,	541 16	656 68		
Charitable expenses,	2,138 55	2,965 63		
Gratuities,	4,284 70	7,703 00		
Interest,	1,942,363 25	2,249,461 99		
Printing,	30,652 96	24,699 68		
Agricultural Experiment Station,	10,000 00	10,000 00		
Agricultural College scholarships,	10,000 00	10,000 00		
Massachusetts Agricultural College,	10,000 00	20,000 00		
Commercial feed stuffs,	1,200 00	1,200 00		
Harbor improvement loan sinking fund revenue,	5,250 24	-		
Massachusetts school fund revenue,	100,000 00	100,000 00		
Medfield Asylum loan sinking fund revenue,	18,912 77	-		
Metropolitan parks loan sinking fund, series two, revenue,	14,226 00	14,795 05		
Prison and hospital loan sinking fund,	6,869 36	7,518 92		
State highway loan sinking fund,	15,967 68	-		
State House loan sinking fund,	55,482 20	196,475 71		
Aid to promote the establishment of free public libraries,	416 53	840 62		
Publication of a list of officers, sailors and marines,	1,967 40	1,975 85		
Extraordinary expenses,	2,485 71	12,271 43		
Premiums of securities Massachusetts school fund,	-	10,000 65		
Massachusetts State Firemen's Association,	10,000 00	10,000 00		
Endowment of colleges for the benefit of agricultural and mechanical arts,	24,000 00	25,000 00		
Construction of roads in Truro,	500 00	500 00		
Care and custody of trust deposits,	1,800 00	1,800 00		
Extermination of the gypsy moth,	196,469 20	205,790 29		
Commission on Survey and Map of Massachusetts,	25,243 89	20,006 58		
Boundary lines between Massachusetts, New Hampshire and Vermont,	1,297 93	646 83		
Support of normal schools,	138,446 80	144,983 93		
Annuities M. Johnston,	200 00	200 00		
State Pension Agent,	6,455 14	6,657 34		
State Prison industries,	231,964 54	263,590 04		
<i>Am'ts carried forw'd,</i>			\$3,721,892 95	\$3,940,173 13

STATEMENT V.—EXPENSES AND PAYMENTS BELONGING TO 1898 AND 1899

EXPENDITURES AND PAYMENTS—*Continued.*

	1898.	1899.	1898.	1899.
<i>Am'ts brought forw'd,</i>			\$3,721,892 95	\$3,940,173 13
General Superintend- ent of Prisons, . . .	\$6,372 11	\$6,012 81		
Compensation Inspect- ors of Animals, . . .	12,185 27	5,293 04		
Decennial census, . . .	16,617 40	-		
Monument at Antle- tam,	4,646 23	430 00		
Special plans State House extension, . . .	2,500 00	2,750 00		
Investigation Sunday labor,	2,986 30	13 70		
Investigation co-opera- tive insurance, . . .	507 39	477 61		
Commission on uni- form legislation, . . .	382 75	-		
Committee on Torrens system,	2,124 00	-		
New England Indus- trial School,	5,000 00	2,000 00		
Statue Charles Devens, Woman's Charity Club, Trans-Mississippi Ex- position,	1,563 00 15,000 00 5,290 64	- - -		
Establishment of tex- tile schools,	40,000 00	25,000 00		
Fees from courts of in- solvency,	25 00	50 00		
Paris Exposition, 1900, Counting apparatus, elections,	1,119 59 5,000 00	16,079 41 500 00		
Worcester Insane Hos- pital loan,	5,000 00	-		
Massachusetts war loan sinking fund, revenue,	-	3,500 00		
Monument on Dor- chester Heights, . . .	-	1,293 17		
Convention Farmers' National Congress, . .	-	1,000 00		
Survey and plans State House,	-	3,969 92		
Special plans Bulfinch front,	-	1,500 00		
Lowell Textile School, Wachusett State reser- vation,	- -	18,000 00 766 06		
Town of Scituate, re- pairing roads,	-	16,891 91		
Portraits of governors, Massachusetts Reform- atory industries, . . .	- 258,624 91	1,000 00 261,069 34		
Reformatory Prison for Women industries, . .	49,079 88	39,069 38		
State Farm industries, Unclaimed dividends from insolvent corpo- rations,	1,606 53 204 68	8,173 57 55 32		
Trustees Massachu- setts Soldiers' Home, Ballot boxes for cities and towns,	63,511 80 949 75	57,492 65 1,443 68		
Massachusetts Charita- ble Eye and Ear In- firmity,	25,000 00	25,000 00		
Annual insurance com- panies' tax,	9,000 00	7,000 00		
Charles River valley system of sewage disposal,	62,464 44	45,964 92		
<i>Am'ts carried forw'd,</i>			\$3,721,892 95	\$3,940,173 13

STATEMENT V.—EXPENSES AND PAYMENTS BELONGING TO 1898 AND 1899.

EXPENDITURES AND PAYMENTS — *Continued.*

	1898.	1899.	1898.	1899.
<i>Am'ts brought forw'd,</i>			\$3,721,892 95	\$3,940,173 13
North metropolitan system of sewage disposal,	\$85,602 98	\$78,936 25		
Neponset system of sewage disposal,	4,646 78	20,649 02		
Collateral legacy tax, expenses,	602 97	830 97		
Nails for marking trees,	-	174 11		
Bounties to Massachusetts volunteers,	15,568 43	61,573 14		
Index of current events,	1,000 00	1,000 00		
Massachusetts Institute Technology,	29,000 00	29,000 00		
Worcester Polytechnic Institute,	6,000 00	6,000 00		
Medfield Insane Asylum maintenance,	16,859 77	14,997 95		
Massachusetts Hospital for Epileptics maintenance,	30,373 54	16,960 92		
Massachusetts Hospital for Consumptives maintenance,	19,373 17	40,626 83		
Massachusetts Hospital for Dipsomaniacs, expenses of maintenance,	25,000 00	23,118 39		
Preserving war records,	3,078 35	717 75		
Temporary loans,	3,000,000 00	2,450,000 00		
Premium on exchange,	-	1,635 25		
Sterling interest,	116,066 02	3,592,834 63		
Indexing war records,	2,400 00	2,400 00		
Licenses in summer resorts,	263 20	336 31		
Liquor licenses,	600 26	262 50		
Consolidation and arrangement of Statutes,	20,310 43	19,194 62		
Disposal of sewage at Massachusetts School for Feeble-minded,	526 08	1,115 70		
Expenses in connection with Province lands,	2,499 84	2,979 85		
Channel from Osterville Bay to Vineyard Sound,	920 65	10,854 34		
Improvement to navigation, Connecticut River,	121 84	-		
Boundary line, Gay Head and Chilmark,	3,833 40	4,998 45		
Channel from Vineyard Sound to Lake Anthony,	165 87	19,461 26		
Channel from Scorton harbor to Barnstable Bay,	2,943 47	-		
Restoration of Green Harbor,	1,422 97	34,759 79		
High-level sewer,	20,649 59	5,028 37		
Dredging in Boston harbor,	8,563 60	-		
Old Colony Commission,	241 69	-		
Committee on relations of street railways and municipal corporations,	9,593 97	-		
<i>Am'ts carried forw'd,</i>			\$3,721,892 95	\$3,940,173 13

STATEMENT V.—EXPENSES AND PAYMENTS BELONGING TO 1898 AND 1899.

EXPENDITURES AND PAYMENTS—*Concluded.*

	1898.	1899.	1898.	1899.
<i>Am'ts brought forw'd,</i>			\$3,721,892 95	\$3,940,173 18
Report of Board of Education on truancy, .	\$532 16	-		
Bar examiners' expenses,	611 21	\$972 39		
Portraits of presidents of Senate,	289 83	15 00		
Steamer for enforcement of fish laws, .	54,646 43	176 22		
Repairs to U. S. S. "Minnesota,"	2,426 76	-		
Boundary between Bourne and Wareham,	1,700 00	-		
Judgments against Commonwealth,	1,142 27	-		
Myles Standish Monument Association, .	1,000 00	4,000 00		
Apparatus for examination of engineers, .	1,390 14	1,096 93		
Sale of Bradford's History,	1,110 37	1,816 88		
Equity in Troy & Greenfield R. R.,	24 00	-		
Statue of General Hooker,	3,000 00	-		
Surveys and improvements of harbors, .	-	4,960 25		
Surveys at Hyannis and Witchmere,	-	1,503 64		
Statistics of parent nativity,	-	829 29		
Discharge of sewage into Boston harbor, .	-	2,447 06		
School registers and blanks,	-	995 11		
State exhibit of drawing,	-	1,175 40		
Record of Massachusetts volunteers in civil war,	-	94 62		
Employing prisoners,	-	9,843 74		
Support of Sarah Jane Robinson,	800 00	-		
			11,343,283 37	16,322,923 15
			\$15,065,176 32	\$20,263,096 28

STATEMENT VI. — EXPENSES BELONGING TO 1898 AND 1899.

STATEMENT No. VI.

STATEMENT OF EXPENSES PROPERLY BELONGING TO THE
YEARS 1898 AND 1899, WITH APPROPRIATIONS FOR 1899.

[The *ordinary* and *exceptional* expenses in this statement are separately shown in
Statement No. V.]

[For details of expenses for 1899 see Statement No. VII.]

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Legislative Department.</i>			
106	Senate compensation, .	\$31,500 00	\$30,750 00	\$30,750 00
106	Senate travel,	2,950 00	2,940 00	3,200 00
107	House compensation, .	180,300 00	180,750 00	180,750 00
107	House travel,	18,082 00	18,233 00	20,000 00
108	Clerks, Senate and House,	6,000 00	6,000 00	6,000 00
108	Assistant clerks, Senate and House,	6,255 00	6,046 33	7,000 00
109	Chaplains, Senate and House,	600 00	600 00	600 00
110	Sergeant-at-Arms' salary,	3,500 00	3,500 00	3,500 00
110	Sergeant-at-Arms' first clerk,	2,200 00	2,200 00	2,200 00
110	Sergeant-at-Arms' ste- nographer,	800 00	800 00	800 00
110	Sergeant-at-Arms' con- tingent,	119 59	33 80	300 00
111	Doorkeepers, messengers and pages,	30,047 50	29,425 00	34,500 00
112	Printing and binding for Senate,	7,756 58	7,239 69	} 80,000 00
113	Printing and binding for House,	16,004 64	¹ 13,809 89	
114	Printing and binding Manual of the General Court,	2,835 94	2,823 07	
115	Stationery for the Senate,	655 22	500 28	900 00
116	Stationery for the House,	1,219 50	1,050 97	1,500 00
117	Stationery and printing ordered by Sergeant- at-Arms,	796 05	836 21	1,000 00
118	Legislative contingent, .	2,909 96	2,319 58	6,000 00
119	Expenses of legislative committees,	23,298 39	19,372 77	25,000 00
	Witness fees before com- mittees,	4 90	—	200 00
		\$337,835 27	\$329,230 59	\$357,200 00

¹ Joint appropriation with Senate.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC.—*Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Executive Department.</i>			
120	Governor's salary, . . .	\$8,000 00	\$8,000 00	\$8,000 00
121	Lieutenant-Governor and Council, pay and travel,	9,615 46	9,465 83	9,900 00
122	Governor's private secre- tary,	2,500 00	2,500 00	2,500 00
123	Executive secretary, . .	2,000 00	2,000 00	2,000 00
124	Executive stenographer,	1,500 00	1,500 00	1,500 00
125	Messenger,	1,200 00	1,200 00	1,200 00
126	Executive contingent, . .	2,102 50	1,478 69	3,000 00
127	Executive postage, print- ing, etc.,	492 02	701 01	800 00
128	Council contingent, . . .	2,757 72	1,754 70	2,500 00
129	Council postage, print- ing, etc.,	388 80	241 73	500 00
		\$30,556 00	\$28,841 96	\$31,900 00
130	Extraordinary expenses,	\$2,485 71	\$12,271 43	\$15,000 00
	<i>Secretary's Department.</i>			
131	Secretary's salary, . . .	\$3,500 00	\$3,500 00	\$3,500 00
131	First and second clerks, .	4,200 00	4,200 00	4,200 00
131	Chief of archives division,	2,000 00	2,000 00	2,000 00
131	Secretary's cashier, . .	1,199 97	1,200 00	1,500 00
131	Extra clerks and mes- sengers,	23,568 03	22,905 87	24,000 00
131	Incidentals,	3,911 78	¹ 4,252 20	3,500 00
		\$38,379 78	\$38,058 07	\$38,700 00
132	Exchange and distribu- tion of public docu- ments,	\$1,939 61	\$1,771 32	\$2,900 00
133	Records, files, papers and documents in the Sec- retary's department, .	\$5,131 00	\$4,858 94	\$5,000 00
134	Standard record ink, . .	\$188 61	\$462 39	\$500 00
135	Purchase of regimental histories,	\$1,000 00	\$1,000 00	\$2,000 00

¹ \$752.20 from deficiency appropriation.

STATEMENT VI. — EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Treasurer's Department.</i>			
136	Treasurer's salary,	\$5,000 00	\$5,000 00	\$5,000 00
136	First, second and third clerks,	5,900 00	5,900 00	5,900 00
136	Fund clerk and cashier,	3,400 00	3,400 00	3,400 00
136	Receiving and paying tellers,	2,800 00	2,800 00	2,800 00
136	Assistant book-keeper,	1,200 00	1,200 00	1,200 00
136	Extra clerks and mes- senger,	3,896 23	3,722 50	4,400 00
136	Incidentals,	11,652 38	¹ 14,600 29	11,921 19
		\$33,848 61	\$36,622 79	\$34,621 19
137	Legacy tax clerk,	\$1,800 00	\$1,800 00	\$1,800 00
138	Collateral legacy tax ex- penses,	\$602 97	\$839 97	\$2,500 00
139	Care and custody of trust deposits,	\$1,800 00	\$1,800 00	\$1,800 00
140	Deputy Sealer of Weights, Measures and Balances,	\$1,912 23	\$1,821 68	\$2,300 00
	<i>Auditor's Department.</i>			
141	Auditor's salary,	\$3,500 00	\$3,500 00	\$3,500 00
141	First and second clerks,	4,200 00	4,200 00	4,200 00
141	Extra clerks, etc.,	7,148 36	7,698 47	8,175 00
141	Incidentals,	968 44	1,070 80	1,500 00
		\$15,816 80	\$16,469 27	\$17,375 00
142	State printing expert,	\$1,500 00	\$1,500 00	\$1,500 00
	<i>Attorney-General's Dep't.</i>			
143	Attorney - General's sal- ary,	\$5,000 00	\$5,000 00	\$5,000 00
143	Attorney - General's ex- penses,	22,155 14	25,280 74	36,000 00
		\$27,155 14	\$30,280 74	\$41,000 00

¹ \$500 allowed from war fund; \$1,500 allowed from extraordinary expenses; \$843.44 from deficiency appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>State House Expenses.</i>			
144	Care of building and grounds,	\$12,396 77	\$13,894 06	\$25,000 00
145	Engineer's department, .	10,060 00	10,160 00	10,200 00
146	Watchmen and assistant watchmen,	11,100 00	11,100 00	11,100 00
147	Firemen, oilers, etc, .	10,500 00	10,500 00	10,500 00
148	Special messenger and porters,	4,600 00	5,104 16	5,300 00
149	Sergeant-at-Arms' messengers,	4,455 00	4,200 00	4,200 00
150	Fuel and lights, . . .	28,409 78	28,185 76	30,000 00
151	Elevator expenses, . .	6,800 00	6,800 00	6,800 00
152	Telephones,	4,807 91	4,487 37	5,000 00
153	State House matron, .	800 00	800 00	800 00
154	Commonwealth building, Military Museum, . .	2,686 05	2,602 41	3,900 00
155	New furniture and fixtures,	—	—	1,500 00
		—	2,014 12	5,000 00
		\$96,615 51	\$99,847 88	\$119,300 00
	<i>State Printing.</i>			
156	Printing public documents,	\$60,082 41	\$60,625 02	\$60,700 00
157	Printing General Laws, .	4,121 03	3,034 30	4,000 00
158	Printing Blue Book, .	7,185 60	6,747 91	8,000 00
159	Term reports,	1,834 65	1,223 10	2,000 00
160	Assessors' books and blanks,	1,108 89	613 27	1,500 00
161	Printing and distributing ballots for elections, .	7,711 77	7,924 64	8,500 00
162	Publication of early Acts and Resolves, . . .	4,178 35	3,502 53	4,500 00
163	Publishing laws, . . .	500 00	500 00	500 00
164	Registration books and blanks, indexing returns and editing Registration report, . .	4,699 10	3,792 17	5,000 00
165	Purchase of paper for the Commonwealth, .	33,172 60	29,919 82	32,000 00
166	Preparation of tables and indexes relating to the statutes of the present year and previous years, .	500 00	500 00	500 00
167	Massachusetts Revolutionary Records, . . .	2,973 91	2,921 34	3,000 00
	<i>Am'ts carried forward,</i>	\$128,068 31	\$121,304 10	\$130,200 00

STATEMENT VI. — EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$128,068 81	\$121,304 10	\$130,200 00
	<i>State Printing — Con.</i>			
168	Blank forms for town officers, etc., . . .	3,327 79	1,795 13	3,500 00
169	Printing decennial census,	5,865 94	¹ 14,038 46	-
170	Additional copies Bradford's History, . . .	-	2,442 22	3,500 00
	Report on employment of prisoners, . . .	559 59	-	-
	Publishing Bradford's History of Plymouth, .	6,494 87	-	-
	Publishing special laws,	4,749 00	-	-
	Publishing proceedings centennial of Bulfinch State House, . . .	1,546 26	-	-
	Report of committee on street railways, etc., .	678 75	-	-
	Report on taxation laws,	278 50	-	-
		\$151,569 01	\$139,579 91	\$137,200 00
	<i>Judiciary.</i>			
171	Supreme court judges' salaries and expenses, .	\$52,854 17	\$51,821 25	² \$3,500 00
171	Clerk,	3,000 00	3,000 00	3,000 00
171	Reporter of decisions, . . .	6,120 00	6,000 00	6,000 00
171	Expenses supreme judicial court,	1,103 18	946 44	2,000 00
171	Officers and messengers of supreme court, . .	2,400 00	2,400 00	2,400 00
171	Supreme judicial court clerks,	2,143 80	1,943 79	3,000 00
171	Clerk supreme judicial court, Suffolk County, .	1,500 00	1,500 00	1,500 00
171	Retired justices supreme court,	1,750 00	5,250 00	8,100 00
	<i>Superior Court.</i>			
172	Judges' salaries and expenses,	107,745 04	108,500 00	108,500 00
	Retired justices superior court,	-	-	3,000 00
	<i>Probate and Insolvency Courts.</i>			
173	Judges' salaries,	47,895 00	46,599 38	48,300 00
173	Registers and assistants,	43,255 56	44,189 51	44,575 00
	<i>Am'ts carried forward,</i>	\$269,766 75	\$272,150 37	\$233,875 00

¹ From 1898 appropriation.² No appropriation required for salaries.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$269,766 75	\$272,150 87	\$233,875 00
	<i>Probate and Insolvency Courts — Con.</i>			
173	Clerk to register of Suffolk County, . . .	1,200 00	1,200 00	1,200 00
173	Clerks to registers of probate and insolvency, .	21,435 13	21,395 28	25,450 00
173	Expenses of courts of insolvency, . . .	2,987 08	444 66	3,500 00
174	District attorneys and assistants, . . .	32,850 00	33,150 00	33,150 00
174	Attorney's clerk for Suffolk district, . .	1,800 00	1,800 00	1,800 00
175	Forms of pleading in criminal cases, . .	39 20	¹ 3,957 73	—
	<i>Court of Registration.</i>			
176	Judge, . . .	991 94	4,500 00	4,500 00
176	Assistant judge, . .	860 21	4,000 00	4,000 00
176	Recorder, . . .	991 94	4,500 00	4,500 00
176	Clerks, etc., . . .	1,603 52	8,833 26	20,925 00
		\$334,525 77	\$355,931 30	\$332,900 00
	<i>Tax Commissioner's Department.</i>			
177	Tax Commissioner and Commissioner of Corporations, . . .	\$3,500 00	\$3,173 21	\$3,500 00
177	Deputy, . . .	—	2,500 00	2,500 00
177	First and Second clerks, .	3,500 00	3,500 00	3,500 00
177	Extra clerks, . . .	15,698 10	15,918 17	16,000 00
177	Travel, . . .	—	249 63	1,000 00
177	Contingent, . . .	3,057 30	2,934 00	3,400 00
		\$25,755 40	\$28,275 01	\$29,900 00
178	Expenses State valuation, .	\$1,083 00	\$2,647 00	\$3,000 00
	<i>Commissioners of Savings Banks.</i>			
179	Salaries, . . .	\$9,500 00	\$9,466 66	\$9,500 00
179	Clerks, . . .	4,925 50	4,402 78	6,000 00
179	Expenses, . . .	2,526 55	2,539 72	3,300 00
		\$16,952 05	\$16,409 16	\$18,800 00

¹ From 1897 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Insurance Commissioner.</i>			
180	Salary,	\$3,500 00	\$3,500 00	\$3,500 00
180	Deputy,	2,500 00	2,500 00	2,500 00
180	Actuary,	2,000 00	2,000 00	2,000 00
180	Examiner,	2,000 00	2,000 00	2,000 00
180	Clerks,	4,700 00	4,700 00	4,700 00
180	Extra clerks,	20,693 13	21,324 95	21,650 00
180	Expenses,	2,956 84	3,494 68	3,500 00
		\$38,349 97	\$39,519 63	\$39,850 00
	<i>Harbor and Land Commissioners.</i>			
181	Salaries,	\$8,700 00	\$8,700 00	\$8,700 00
181	Engineer, salary and expenses,	7,888 45	11,992 89	12,000 00
181	Travel,	599 33	587 69	750 00
181	Expenses,	821 23	1,194 27	1,200 00
182	Expenses in connection with the Province lands in Provincetown,	2,499 84	¹ 2,979 85	10,000 00
183	Removal of wrecks from tide-waters,	985 78	1,311 00	5,000 00
184	Channel, Vineyard Sound to Lake Anthony,	165 87	² 19,461 26	15,000 00
185	Restoration of Green Harbor,	1,422 97	34,759 79	37,000 00
186	Boundary, Gay Head and Chilmark,	3,838 40	4,998 45	5,000 00
187	Surveys and improvement of harbors,	—	4,960 25	10,000 00
188	Surveys at Hyannis, East Bay and Witchmere,	—	³ 1,503 64	1,500 00
189	Channel from Osterville Bay to Vineyard Sound, Improvement of Connecticut River,	920 65	⁴ 10,854 34	—
	Dredging Boston harbor, Channel from Scorton harbor,	121 84	—	—
		8,563 60	—	—
		2,948 47	—	—
		\$39,476 43	\$103,303 43	\$106,150 00
	<i>Railroad Commissioners.</i>			
190	Salaries,	\$11,000 00	\$11,000 00	\$11,000 00
190	Clerks,	3,437 79	3,700 00	3,700 00
190	Accountant,	2,500 00	2,500 00	2,500 00
	<i>Am'ts carried forward,</i>	\$16,937 79	\$17,200 00	\$17,200 00

¹ For three years.² \$3.64 from small items.³ \$4,461.26 from 1898 appropriation.⁴ From 1898 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC.—*Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$16,937 79	\$17,200 00	\$17,200 00
	<i>Railroad Commissioners</i> — <i>Con.</i>			
190	Experts,	8,474 00	3,368 00	3,800 00
190	Expenses,	7,454 71	7,595 74	8,000 00
190	Inspectors,	5,030 48	¹ 5,086 56	5,000 00
		\$32,896 98	\$33,250 30	\$34,000 00
	<i>Civil Service Commission.</i>			
191	Commissioners' services and expenses, . . .	\$1,785 00	\$1,675 00	\$2,000 00
191	Chief examiner, salary, .	3,000 00	3,000 00	3,000 00
191	Secretary,	2,000 00	2,000 00	2,000 00
191	Registrar of labor, . .	2,000 00	2,000 00	2,000 00
191	Clerks and expenses, .	14,078 08	14,247 56	15,000 00
		\$22,863 08	\$22,922 56	\$24,000 00
	<i>Gas and Electric Light</i> <i>Commissioners.</i>			
192	Salaries,	\$9,733 35	\$11,000 00	\$11,000 00
192	Clerks,	2,777 27	3,152 85	3,500 00
192	Expenses,	2,354 96	1,334 58	3,000 00
		\$14,865 58	\$15,487 43	\$17,500 00
	<i>Controller of County</i> <i>Accounts.</i>			
193	Salary,	\$2,500 00	\$2,500 00	\$2,500 00
193	Deputies,	3,441 67	3,691 67	4,300 00
193	Expenses,	1,029 66	941 05	1,500 00
		\$6,971 33	\$7,132 72	\$8,300 00
	<i>Bureau of Statistics of</i> <i>Labor.</i>			
194	Chief,	\$3,000 00	\$3,000 00	\$3,000 00
194	First and second clerks, .	3,650 00	3,650 00	3,650 00
194	Special agents, . . .	2,400 00	2,400 00	2,400 00
194	Extra clerks and ex- penses,	5,999 51	² 13,815 00	13,800 00
194	Statistics of manufact- ures,	6,499 82	6,500 00	6,500 00
	Contingent,	456 63	—	—
194	Licenses in summer re- sorts,	263 20	³ 386 31	350 00
	<i>Am'ts carried forward,</i>	\$22,269 16	\$29,751 31	\$29,700 00

¹ \$36.56 from small items. ² \$15 from small items. ³ \$36.31 from 1898 appropriation.

STATEMENT VI. — EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$22,269 16	\$29,751 31	\$29,700 00
	<i>Bureau of Statistics of Labor — Con.</i>			
194	Rent at 20 Beacon Street,	4,883 33	¹ 1,525 00	833 34
194	Statistics of parent na- tivity,	—	329 29	800 00
194	Co-operative insurance, .	507 39	² 477 61	—
194	Sunday labor, investiga- tion of,	2,986 30	³ 13 70	—
		\$30,646 18	\$32,096 91	\$31,333 34
195	Commissioner of Public Records,	\$4,305 26	\$4,139 70	\$4,280 00
	<i>State Board of Arbitra- tion.</i>			
196	Salaries,	\$6,000 00	\$6,000 00	\$6,000 00
196	Clerk,	1,200 00	1,200 00	1,200 00
196	Expenses,	1,514 07	1,042 22	4,600 00
		\$8,714 07	\$8,242 22	\$11,800 00
197	Assayer and Inspector of Liquors,	\$1,200 00	\$1,200 00	\$1,200 00
198	Inspectors of Gas Meters,	\$4,110 58	² \$4,670 47	\$4,350 00
199	Commission on Topo- graphical Survey, .	\$25,243 89	⁴ \$20,006 58	\$20,000 00
	Committee on Torrens system of transfers, .	\$2,124 00	—	—
	Old Colony Commission,	\$241 69	—	—
	Committee on street rail- ways and municipal corporations,	\$9,593 37	—	—

¹ \$763.50 from deficiency appropriation.² \$330.47 from deficiency appropriation.³ From 1898 appropriation.⁴ \$6.58 from 1898 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC.—*Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail				
	Commission on uniform legislation, . . .	\$382 75	—	—
200	Commissioners on Inland Fisheries and Game, .	\$12,942 02	¹ \$13,654 88	\$11,500 00
201	Commissioners on Nautical Training School, .	\$54,361 97	\$54,642 35	\$55,000 00
202	State Highway Commission (revenue), . .	\$14,268 98	\$26,041 02	\$28,500 00
203	Board of Registration in Pharmacy, . . .	\$5,926 22	\$5,208 36	\$6,500 00
204	Cattle Commissioners, .	\$29,407 14	\$37,326 84	\$75,000 00
205	Ballot Law Commissioners, . . .	\$1,623 65	\$1,513 75	\$2,000 00
206	State Fire Marshal, .	\$37,185 07	\$34,463 85	\$35,400 00
	<i>State Board of Health.</i>			
207	Secretary, . . .	\$3,000 00	\$3,000 00	\$3,000 00
207	Clerks, . . .	6,712 84	8,832 27	} 17,000 00
207	Expenses, . . .	9,938 36	8,033 03	
208	Adulteration of milk, food and drugs, . .	11,499 63	10,947 97	11,500 00
209	Purity of inland waters, .	29,999 66	29,999 79	30,000 00
210	Discharge of sewage into Boston harbor, . .	—	2,447 05	10,000 00
		\$61,150 49	\$63,260 11	\$71,500 00
	<i>Agricultural.</i>			
	Board of Agriculture,—			
211	Secretary's salary, .	\$2,500 00	\$2,500 00	\$2,500 00
211	Secretary's clerks, etc.,	5,800 00	5,800 00	5,800 00
211	Secretary's expenses,	500 00	500 00	500 00
211	Incidentals, . . .	800 00	800 00	800 00
211	Members' travel, .	1,291 27	1,490 20	1,900 00
212	Agricultural societies, .	19,933 17	18,871 51	19,800 00
213	Agricultural Experiment Station, . . .	10,000 00	10,000 00	10,000 00
	<i>Am'ts carried forward,</i>	\$40,824 44	\$39,961 71	\$41,300 00

¹ \$1,753.48 from 1898 appropriation and \$334.55 from deficiency appropriation.

STATEMENT VI. — EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$40,824 44	\$39,961 71	\$41,300 00
	<i>Agricultural — Con.</i>			
214	Massachusetts Agricultural College scholarships,	10,000 00	10,000 00	10,000 00
215	Massachusetts Agricultural College,	10,000 00	20,000 00	20,000 00
216	Massachusetts Agricultural College, trustees' travel and expenses, .	566 90	401 97	800 00
217	Commercial feed stuffs, .	1,200 00	1,200 00	1,200 00
218	Nails for marking trees, .	—	174 11	200 00
219	State Dairy Bureau, .	8,089 35	8,700 00	8,700 00
220	Veterinary laboratory, .	—	1,000 00	1,000 00
		\$70,680 69	\$81,437 79	\$83,200 00
221	Extermination of gypsy moth,	\$196,469 20	\$205,790 29	\$200,000 00
	<i>State Library.</i>			
222	Books, etc,	\$6,499 07	\$6,499 27	\$6,500 00
222	Librarian,	3,000 00	3,000 00	3,000 00
222	Librarian's clerks,	3,500 00	4,300 00	4,300 00
222	Contingent,	1,799 24	¹ 2,500 70	2,500 00
		\$14,798 31	\$16,299 97	\$16,300 00
223	Aid to promote the establishment of free public libraries,	\$416 58	\$840 62	\$1,000 00
224	Index of current events,	\$1,000 00	\$1,000 00	\$1,000 00
	<i>Educational.</i>			
225	Agents' salaries, etc.,	\$11,842 48	² \$12,752 74	\$12,750 00
226	Board of Education, clerks and messenger,	1,945 52	1,924 50	2,000 00
227	Incidental expenses, Board of Education,	1,894 97	³ 1,851 03	1,800 00
	<i>Am'ts carried forward,</i>	\$15,682 97	\$16,528 27	\$16,550 00

¹ \$9.70 from small items.² \$2.74 from small items.³ \$51.03 from small items.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$15,682 97	\$16,528 27	\$16,550 00
	<i>Educational — Con.</i>			
228	Board of Education, members' travel, . . .	461 28	473 31	1,000 00
229	Aid to pupils in normal schools, . . .	4,000 00	4,000 00	4,000 00
230	Education of deaf pupils,	55,692 92	¹ 62,329 51	60,000 00
231	Perkins Institution and Massachusetts School for the Blind, . . .	30,000 00	30,000 00	30,000 00
232	State Normal Art School,	22,049 26	23,499 97	23,506 00
233	Support of State normal schools, . . .	138,446 80	144,933 93	144,933 93
234	Dukes County Educa- tional Association, . .	50 00	50 00	50 00
235	School superintendents for small towns, . . .	64,583 33	63,750 00	63,750 00
236	New England Industrial School for Deaf Mutes,	5,000 00	2,000 00	2,000 00
237	Massachusetts Institute Technology, . . .	29,000 00	29,000 00	29,000 00
238	Worcester Polytechnic Institute, . . .	6,000 00	6,000 00	6,000 00
239	School registers and blanks, . . .	—	995 11	1,000 00
240	Educational Museum, . .	124 28	179 27	500 00
241	State exhibit of drawing,	—	1,175 40	1,500 00
242	Tuition of children in small towns, . . .	7,397 93	² 9,432 92	8,500 00
243	Premium on securities purchased for the Mas- sachusetts school fund, Examination of school teachers by State au- thority, . . .	—	³ 10,000 65	10,000 00
	Report of Board of Edu- cation on truancy, . .	532 16	—	500 00
		\$379,020 93	\$404,348 34	\$402,789 93
	<i>Charitable</i>			
244	Expenses State Alms- house, . . .	\$154,069 06	\$157,484 04	\$157,600 00
245	Massachusetts School for the Feeble-minded, . .	49,188 15	52,892 76	50,000 00
	<i>Am'ts carried forward,</i>	\$203,257 21	\$210,376 80	\$207,600 00

¹ \$433.37 from small items and \$1,891.14 from deficiency appropriation.² \$773 from deficiency and \$154.92 from 1898 appropriation.³ \$0.65 from small items.

STATEMENT VI. — EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$208,257 21	\$210,376 80	\$207,600 00
	<i>Charitable — Con.</i>			
246	Danvers Insane Hospital,	80,090 36	35,179 13	} 240,000 00
246	Medfield Insane Asylum,	80,700 46	33,827 58	
246	Northampton Insane Hospital,	9,780 97	13,283 86	
246	Taunton Insane Hospital,	29,617 75	37,461 47	
246	Westborough Insane Hospital,	24,599 79	29,814 16	
246	Worcester Insane Hospital,	37,844 27	44,709 54	
246	Worcester Insane Asylum,	19,280 00	22,111 11	
246	Massachusetts Hospital for Dipsomaniacs,	13,003 45	16,189 74	
246	Massachusetts Hospital for Epileptics,	5,979 22	11,163 02	
246	Reimbursement to towns on account of support of certain insane persons,	11,867 17	12,007 28	
247	Massachusetts Hospital for Dipsomaniacs and Inebriates, maintenance,	25,000 00	23,118 39	25,000 00
248	Massachusetts Hospital for Epileptics, maintenance,	30,373 54	16,960 92	20,000 00
249	Massachusetts Hospital for Consumptives, maintenance,	19,373 17	¹ 40,626 83	40,000 00
250	Medfield Insane Asylum, maintenance,	16,859 77	14,997 95	15,000 00
251	Support of paupers by cities and towns,	77,505 61	83,368 73	125,000 00
251	Temporary aid of paupers,	40,088 27	35,455 42	50,000 00
251	Burial of paupers,	9,191 90	8,942 94	10,000 00
251	Transportation of paupers by State Board of Charity,	16,019 67	9,375 84	12,000 00
251	Support and transportation of pauper infants,	32,861 64	34,994 77	35,000 00
251	Indigent and neglected children,	115,950 03	128,940 13	135,000 00
251	Expenses contagious diseases,	2,091 35	2,965 63	3,000 00
	<i>Am'ts carried forward,</i>	\$801,235 60	\$865,871 24	\$917,600 00

¹ \$626.53 from 1898 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$801,235 60	\$865,871 24	\$917,600 00
	<i>Charitable — Con.</i>			
252	Medical examiners' fees,	278 90	308 10	500 00
253	Pensions,	520 00	520 00	520 00
254	Annuities,	5,292 95	5,739 79	6,390 00
255	Massachusetts Charitable			
	Eye and Ear Infirmary,	25,000 00	25,000 00	25,000 00
256	Education of children by			
	State Board of Charity,	9,390 50	11,408 30	12,000 00
	State paupers, special			
	allowance,	47 20	—	—
		\$841,765 15	\$908,847 43	\$962,010 00
	<i>State Board of Insanity.</i>			
257	Executive officer,	} \$2,984 14	\$3,736 11	} \$12,300 00
257	Clerks,		6,636 55	
257	Office expenses, etc.,		3,729 03	5,000 00
257	Transportation and ex-		6,123 43	12,000 00
	aminations,			
257	Insane paupers boarded	4,930 91	4,910 26	5,500 00
	out,			
		\$7,915 05	\$25,135 38	\$34,800 00
	<i>State Board of Charity.</i>			
258	State Board of Charity			
	expenses,	\$1,580 22	\$6,701 00	\$7,000 00
259	Auxiliary visitors of the			
	State Board of Charity,	1,231 64	1,254 07	1,400 00
260	Department adult poor			
	expenses,	16,645 18	34,202 25	35,000 00
261	Department minor wards			
	expenses,	15,946 01	34,610 47	35,000 00
	In-door poor expenses,	19,244 53	—	—
	Out-door poor expenses,	13,524 51	—	—
	Inspector of Institutions			
	expenses,	8,580 43	—	—
	Board of Lunacy and			
	Charity expenses,	3,414 56	—	—
		\$80,167 08	\$76,767 79	\$78,400 00
	<i>Military Department.</i>			
262	Adjutant-General's sal-			
	ary,	\$3,600 00	\$3,600 00	\$3,600 00
262	First and second clerks,	3,800 00	3,800 00	3,800 00
262	Additional clerk,	2,000 00	2,000 00	2,000 00
	<i>Am'ts carried forward,</i>	\$9,400 00	\$9,400 00	\$9,400 00

STATEMENT VI. — EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$9,400 00	\$9,400 00	\$9,400 00
	<i>Military Department —</i>			
	Con.			
262	Extra clerks and messenger,	7,828 34	7,938 31	9,500 00
262	Adjutant-General's incidentals,	3,469 75	3,194 13	4,000 00
263	Quartermaster's employees,	1,652 50	¹ 1,580 00	-
263	Quartermaster's incidentals,	4,948 46	4,869 64	5,000 00
264	Quartermaster's supplies,	21,704 48	21,999 05	22,000 00
265	Quartermaster's supplies (sales of old material),	1,320 31	715 68	715 68
266	Military accounts,	1,947 02	3,979 69	4,000 00
267	Armory rents,	35,645 27	36,958 34	37,000 00
268	Militia bounty,	123,164 69	136,044 70	146,800 00
269	Militia transportation,	7,886 22	18,969 05	19,000 00
270	Militia rifle practice,	5,393 45	10,834 45	15,000 00
271	Militia camp ground,	343 88	² 1,062 68	1,000 00
272	Equipment of First Regiment Heavy Artillery,	-	³ 47 50	-
273	Publication of a list of Massachusetts officers, sailors and marines,	1,967 40	1,975 85	2,000 00
274	Repairs of uniforms,	8,177 22	8,307 85	9,000 00
275	Expenses of State armories,	21,968 26	21,796 21	22,000 00
276	Expenses U. S. S. "Minnesota,"	3,859 06	3,671 32	4,000 00
277	Janitors of armories,	4,453 98	5,954 60	7,000 00
278	Surgeon-General's salary,	1,200 00	1,200 00	1,200 00
278	Surgeon-General's contingent,	1,921 78	⁴ 3,555 15	2,800 00
		\$268,252 07	\$304,054 20	\$321,415 68
	<i>Expenses resulting from the War of the Rebellion.</i>			
279	State and military aid,	\$682,324 64	\$745,895 12	\$751,000 00
	<i>Commissioners on State Aid, etc.</i>			
280	Salary,	2,500 00	2,500 00	2,500 00
280	Clerks,	3,715 00	3,660 00	} 9,000 00
280	Agents,	4,922 31	5,107 79	
280	Expenses,	358 55	232 98	
	<i>Am'ts carried forward,</i>	\$693,820 50	\$757,395 89	\$762,500 00

¹ From appropriation for extra clerks.
² From 1898 appropriation.

³ \$62.68 from small items.
⁴ \$700 paid by transfer from war loan; \$55.15 from small items.

STATEMENT VI. — EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
<i>Detail</i>	<i>Am'ts brought forward,</i>	\$693,820 50	\$757,395 89	\$762,500 00
	<i>Commissioners on State Aid, etc. — Con.</i>			
280	Postage, printing, etc., on account of State aid, .	541 16	656 68	800 00
281	State Pension Agent, .	6,455 14	6,687 34	6,700 00
282	Massachusetts Soldiers' Home,	63,511 80	¹ 57,492 65	35,000 00
283	Indexing war records, .	2,400 00	2,400 00	2,500 00
284	Bounties to Massachusetts volunteers, . .	15,568 43	² 61,573 14	1,700 00
285	Preserving war records, .	3,078 35	717 75	1,500 00
286	Record of Massachusetts volunteers in civil war, .	—	94 62	10,000 00
		\$785,375 38	\$887,018 07	\$820,700 00
	<i>Reformatory, etc.</i>			
287	District Police,	\$95,375 02	\$99,845 65	\$101,900 00
287	Expenses of steamer "Lexington,"	—	8,000 00	8,000 00
288	General Superintendent of Prisons,	6,372 11	6,012 81	6,500 00
289	Massachusetts State Prison industries,	231,964 54	253,590 04	³ —
290	Massachusetts Reformatory industries,	258,624 91	⁴ 261,069 34	5,000 00
291	Reformatory Prison for Women industries,	49,079 88	39,059 38	⁵ —
292	State Farm industries,	1,606 53	8,173 57	10,000 00
293	Expenses State Prison,	146,204 55	154,178 50	165,000 00
294	Expenses Massachusetts Reformatory,	214,563 07	213,550 73	216,600 00
295	Expenses Reformatory Prison for Women,	55,641 45	55,407 89	57,600 00
296	Expenses State Farm,	136,999 92	⁶ 141,849 62	137,000 00
297	Expenses Lyman School for Boys,	68,254 64	⁷ 72,003 61	70,765 00
298	Expenses State Industrial School,	34,012 27	35,498 56	36,875 00
299	Employment of prisoners,	—	9,343 74	10,000 00
300	Education of children from Lyman School for Boys,	308 50	⁸ 390 50	350 00
300	Education of children from Industrial School for Girls,	15 50	16 50	125 00
	<i>Am'ts carried forward,</i>	\$1,299,022 89	\$1,357,990 44	\$825,715 00

¹ \$22,492.65 received from United States treasurer² \$59,873.14 from 1898 appropriation.³ From receipts. ⁴ \$256,069.34 from receipts.⁵ \$4,849.62 from deficiency appropriation.⁶ \$1,518.08 from deficiency appropriation.⁷ \$40 from 1898 appropriation.

STATEMENT VI. — EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$1,299,022 89	\$1,357,990 44	\$825,715 00
	<i>Reformatory, etc — Con.</i>			
301	Trustees Lyman and Industrial schools, . . .	640 02	517 24	1,000 00
302	Trustees Lyman and Industrial schools, agents, Support of Sarah J. Robinson, . . .	6,792 12	6,933 58	7,000 00
		800 00	—	400 00
	<i>Board of Commissioners of Prisons.</i>			
303	Secretary, . . .	2,500 00	2,500 00	2,500 00
303	Clerks, . . .	2,759 20	2,722 58	2,800 00
303	Travel, . . .	2,403 01	2,441 65	3,000 00
303	Contingent, . . .	918 97	938 12	1,200 00
303	Agents, . . .	4,998 45	5,046 67	5,200 00
304	Aiding prisoners discharged from State Prison, . . .	2,499 74	2,346 87	3,000 00
305	Agent for aiding discharged female prisoners, . . .	3,856 75	3,907 74	4,000 00
306	Assistance to prisoners discharged from Massachusetts Reformatory, . . .	3,816 48	3,236 49	5,000 00
307	Removal of prisoners to and from State and county prisons, . . .	367 66	408 39	900 00
308	Compensation of probation officers, . . .	505 00	510 00	600 00
309	Arrest of fugitives, . . .	185 85	600 00	1,000 00
		\$1,332,066 14	\$1,390,099 77	\$863,315 00
	<i>Public Buildings.</i>			
310	State Almshouse, . . .	\$23,879 82	\$50,080 17	\$63,900 00
311	State Prison, . . .	15,140 25	¹ 6,458 75	—
312	Massachusetts Reformatory, . . .	8,245 87	² 3,896 24	2,100 00
313	Reformatory Prison for Women, . . .	4,648 64	³ 2,098 78	1,350 00
314	State Farm, . . .	64,486 41	⁴ 59,089 16	47,000 00
315	Lyman School for Boys, . . .	15,732 80	⁵ 20,683 21	21,000 00
316	State Industrial School, . . .	1,205 26	15,580 53	18,000 00
	<i>Am'ts carried forward,</i>	\$133,339 05	\$157,886 84	\$153,350 00

¹ From 1898 appropriation.² \$954.78 from 1898 appropriation.³ \$9,267.80 from 1898 appropriation.⁴ \$1,671.86 from 1898 appropriation.⁵ \$21,301.03 from 1898 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	<i>Am'ts brought forward,</i>	\$133,339 05	\$157,886 84	\$153,350 00
	<i>Public Buildings — Con.</i>			
317	State Normal Art School,	25,630 03	19,144 98	11,800 00
318	State Normal School, Bridgewater, . . .	—	1,453 51	1,500 00
	State Normal School, Salem, . . .	1,984 11	—	—
319	State Normal School, Westfield, . . .	—	11,566 45	35,000 00
	New State normal schools,	24,776 07	—	—
320	Danvers Insane Hospital,	44,986 38	¹ 40,460 15	43,750 00
321	Medfield Insane Asylum,	6,091 20	² 8,858 81	21,500 00
322	Northampton Insane Hospital, . . .	18,237 83	³ 25,074 03	12,000 00
323	Taunton Insane Hospital,	12,662 68	⁴ 964 22	—
324	Westborough Insane Hospital, . . .	42,505 47	⁵ 34,225 51	14,700 00
325	Worcester Insane Hos- pital, . . .	77,872 39	⁶ 41,803 96	30,000 00
326	Massachusetts Hospital for Dipsomaniacs and Inebriates, . . .	2,035 00	4,750 00	20,000 00
	Massachusetts School for the Feeble-minded, . .	27,967 45	—	1,000 00
327	Massachusetts Agricult- ural College, . . .	16,356 28	⁷ 13,076 57	—
328	Massachusetts Hospital for Epileptics, . . .	15,364 10	⁸ 1,283 33	2,850 00
329	Massachusetts Hospital for Consumptives, . .	—	14,765 51	14,935 98
330	State Normal School, Lowell, . . .	—	⁹ 1,505 49	5,000 00
331	State Normal School, Fitchburg, . . .	—	5,143 91	20,000 00
332	Worcester Insane Asylum,	—	3,391 03	12,000 00
333	State Normal School, North Adams, . . .	—	¹⁰ 31,157 52	30,000 00
	Cook house at State camp,	2,766 64	—	—
	Massachusetts Charitable Eye and Ear Infirmary,	50,000 00	—	—
		\$502,574 68	\$416,511 82	\$429,385 98
334	Annual insurance tax, .	\$9,000 00	\$7,000 00	—
335	Liquor licenses, . . .	\$690 26	\$262 50	—

¹ \$11,710.16 from 1898 appropriation.² From 1898 appropriation.³ \$19,595.64 from 1898 appropriation.⁴ \$5,406.50 from 1898 appropriation.⁵ \$397.61 from 1897 appropriation.⁶ \$418.26 from 1898 appropriation.⁷ \$12,500 received from city of North Adams in addition to appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail				
336	Corporation tax, . . .	\$2,612,437 21	\$4,253,136 10	—
337	National bank tax, . . .	\$567,058 16	\$532,975 51	—
338	Foreign ships, . . .	\$4,403 00	\$2,415 20	—
	Abolition of grade cross- ings loan sinking fund revenue,	—	—	\$150,531 83
339	Massachusetts school fund revenue,	\$100,000 00	\$100,000 00	\$100,000 00
	Medfield Insane Asylum loan sinking fund rev- enue,	\$18,912 77	—	\$18,912 77
340	Metropolitan parks loan sinking fund revenue, .	\$14,226 00	\$14,795 05	\$14,795 05
341	Prison and hospital loan sinking fund revenue,	\$6,869 36	\$7,518 92	\$7,518 92
	State highway loan sink- ing fund revenue, . .	\$15,967 68	—	\$53,697 98
342	Massachusetts war loan sinking fund revenue,	—	\$3,500 00	\$21,414 69
343	State House loans sink- ing fund revenue, . .	\$55,482 20	\$196,475 71	\$196,475 71
	Harbor improvement loan sinking fund revenue,	\$5,250 24	—	\$5,250 24
344	Temporary loans, . . .	\$3,000,000 00	\$2,450,000 00	—
345	Massachusetts State Fire- men's Association, . .	\$10,000 00	\$10,000 00	\$10,000 00
	Escheated estates, . . .	—	—	\$4,000 00
346	Premium on exchange, .	—	\$1,685 25	—

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail				
347	Sterling interest, . . .	\$116,066 02	\$3,592,334 63	—
348	Monument on Antietam battlefield,	\$4,646 28	¹ \$430 00	—
349	Annuities of M. Johonnot,	\$200 00	\$200 00	\$200 00
350	Construction of roads at Mashpee,	\$300 00	\$300 00	\$300 00
351	Construction of roads at Truro,	\$500 00	\$500 00	\$500 00
352	Gratuities,	\$4,284 70	\$7,703 00	\$7,703 00
353	Unclaimed dividends from insolvent corporations,	\$204 68	\$55 32	\$3,000 00
354	Charles River valley sys- tem of sewage disposal,	\$62,464 44	\$45,964 92	\$47,376 00
355	North metropolitan sys- tem of sewage disposal,	\$84,672 11	\$78,936 25	\$94,500 00
356	Neponset River valley system of sewage dis- posal,	\$5,667 65	\$20,649 02	\$21,598 00
357	Report on high-level sewer,	\$20,649 59	¹ \$5,028 37	—
358	Endowment of colleges for the benefit of agri- culture and the me- chanic arts,	\$24,000 00	² \$25,000 00	—
359	Portraits of presidents of senate,	\$289 83	¹ \$15 00	—
360	Ballot boxes for cities and towns,	\$949 75	\$1,443 68	\$3,000 00
361	Monument on Dorchester Heights,	—	¹ \$1,293 17	—
362	Compensation of inspec- tors of animals and provisions,	\$12,185 27	\$5,293 04	\$10,000 00

¹ From 1898 appropriation.² United States grant.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail				
363	Sale of Bradford's History,	\$1,110 37	\$1,816 88	¹ —
	Publication of Province laws,	—	—	\$6,000 00
364	Disposal of sewage at Massachusetts School for Feeble-minded, .	\$526 08	\$1,115 70	\$1,115 90
	Carney Hospital, . . .	—	—	\$10,000 00
365	Consolidation of Statutes,	\$20,310 43	² \$19,194 62	\$15,000 00
366	Bar examiners' expenses, revenue,	\$611 21	\$972 39	\$1,000 00
367	Paris Exposition of 1900,	\$1,119 59	\$16,079 41	\$50,000 00
368	Convention of Farmers' National Congress, .	—	³ \$1,000 00	—
369	Myles Standish Monument Association, .	\$1,000 00	³ \$4,000 00	—
370	Boundary between Massachusetts, New Hampshire and Vermont, .	\$1,297 93	³ \$646 83	—
371	Apparatus for examination of engineers, .	\$1,390 14	³ \$1,096 93	—
372	Survey and plans of State House and grounds, .	—	\$3,969 92	\$4,000 00
373	Counting apparatus for elections,	\$5,000 00	\$500 00	\$1,000 00
374	Steamer for enforcement of fish laws, . . .	\$54,646 43	³ \$176 22	—
375	Special plans State House extension,	\$2,500 00	⁴ \$2,750 00	—
376	Special plans Bulfinch front,	—	\$1,500 00	\$1,500 00

¹ From sales.² From 1898 appropriation.³ \$4,194.62 from 1898 appropriation.⁴ From 1897 appropriation.

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC.—*Continued.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail				
377	Establishment of textile schools,	\$40,000 00	\$25,000 00	\$25,000 00
378	Lowell Textile School, .	—	\$18,000 00	\$18,000 00
379	Wachusset State reservation,	—	\$766 06	\$25,000 00
380	Town of Scituate, repairing roads,	—	\$16,891 91	\$20,000 00
	Stained glass window, Memorial Hall, . . .	—	—	\$5,000 00
	Pan-American Exposition at Buffalo, . . .	—	—	\$5,000 00
381	Portraits of governors, .	—	\$1,000 00	\$12,000 00
382	Fees from courts of insolvency,	\$25 00	\$50 00	\$50 00
	Decennial census, . . .	\$16,617 40	—	—
	Reclaiming waste lands with prison labor, .	—	—	\$25,000 00
	Statue of General Joseph Hooker,	\$3,000 00	—	—
	Purchase of equity in Troy & Greenfield Railroad,	\$24 00	—	—
	Judgments against the Commonwealth, . . .	\$1,142 27	—	—
	Boundary between Bourne and Wareham, .	\$1,700 00	—	—
	Repairs to U. S. S. "Minnesota,"	\$2,426 76	—	—
	Trans-Mississippi Exposition at Omaha, . . .	\$5,290 64	—	—

STATEMENT VI.—EXPENSES BELONGING TO 1898 AND 1899.

EXPENSES, ETC. — *Concluded.*

		Expenses 1898.	Expenses 1899.	Appropriations 1899.
Detail	Woman's Charity Club, .	\$15,000 00	—	—
	Statue of Charles Devens,	\$1,563 00	—	—
	Worcester Insane Hos- pital loan,	\$5,000 00	—	—
	<i>Interest.</i>			
	Abolition of grade cross- ings loan,	\$197,280 00	\$246,905 00	—
	Armory loan,	43,800 00	43,800 00	—
	Boston, Hartford & Erie Railroad loan,	181,523 25	208,974 18	—
	Fitchburg Railroad secu- rities loan,	173,232 50	177,625 00	—
	Harbor improvement loan,	17,500 00	17,500 00	—
	Massachusetts Hospital for Consumptives loan,	4,837 50	5,175 00	—
	Massachusetts Hospital for Epileptics loan, .	4,825 00	6,075 00	—
	Massachusetts war loan, .	15,000 00	31,410 00	—
	Medfield Insane Asylum loan,	35,875 00	35,875 00	—
	Metropolitan parks loan,	164,500 00	253,726 50	—
	Metropolitan parks loan, series two,	73,500 00	77,000 00	—
	Metropolitan sewerage loan,	181,537 50	212,075 92	—
	Metropolitan sewerage loan, Neponset system,	25,990 00	31,582 50	—
	Metropolitan water loan,	523,950 00	595,472 50	—
	State House construction loan,	117,875 00	118,530 00	—
	State House loan, 1901, .	77,050 00	77,050 00	—
	State highway loan, . .	75,250 00	86,500 00	—
	Temporary loan, . . .	28,312 50	24,185 39	—
	Worcester Insane Hos- pital loan,	125 00	—	—
	Bounty loan,	400 00	—	—
	Deposits,	116,282 39	135,642 79	—
		\$2,058,645 64	\$2,385,104 78	—

STATEMENT VII.

Revenue Expenses.

DETAILS 106.

STATEMENT No. VII.

LEGISLATURE—REGULAR SESSION.

DETAILS No. 106.

SENATE PAY ROLL.

[Acts 1893, chap. 60; 1899, chap. 1.]

District.	Name.	Residence.	Travel.	Compensation.	Totals.
1st Suffolk,	Charles T. Witt,	Boston,	\$10 00	\$750 00	\$760 00
2d "	Peter F. Tague,	Boston,	10 00	750 00	760 00
3d "	William J. Donovan,	Boston,	10 00	750 00	760 00
4th "	John A. Keliher,	Boston,	10 00	750 00	760 00
5th "	Charles H. Innes,	Boston,	10 00	750 00	760 00
6th "	John E. Baldwin,	Boston,	10 00	750 00	760 00
7th "	William H. Lott,	Boston,	10 00	750 00	760 00
8th "	Arthur A. Maxwell,	Boston,	10 00	750 00	760 00
9th "	John J. Feneno,	Boston,	10 00	750 00	760 00
1st Essex,	Henry C. Attwill,	Lynn,	30 00	750 00	780 00
2d "	William Reynolds,	Marblehead,	40 00	750 00	790 00
3d "	Charles O. Bailey,	Newbury,	80 00	750 00	830 00
4th "	Samuel W. George,	Haverhill,	70 00	750 00	820 00
5th "	Charles F. Sargent,	Lawrence,	60 00	750 00	810 00
1st Middlesex,	Albert L. Harwood,	Newton,	20 00	750 00	770 00
2d "	Frederick W. Dallinger,	Cambridge,	10 00	750 00	760 00
3d "	William H. Hodgkins,	Somerville,	10 00	750 00	760 00
4th "	George E. Smith, ¹	Everett,	10 00	1,500 00	1,510 00
5th "	Fred Joy,	Winchester,	20 00	750 00	770 00
6th "	Frank A. Patch,	Boxborough,	60 00	750 00	810 00
7th "	George E. Putnam,	Lowell,	60 00	750 00	810 00

¹ President.

STATEMENT VII.

Revenue Expenses.

DETAILS 106.

SENATE PAY ROLL — Concluded.

District.	Name.	Residence.	Travel.	Compensation.	Totals.
Middlesex and Essex,	Howard K. Sanderson, .	Lynn, .	\$30 00	\$750 00	\$780 00
1st Worcester, .	Charles G. Washburn, .	Worcester, .	90 00	750 00	840 00
2d " .	Francis A. Harrington, .	Worcester, .	90 00	750 00	840 00
3d " .	Samuel S. Gleason, .	Gardner, .	130 00	750 00	880 00
4th " .	Wilson H. Fairbank, .	Warren, .	150 00	750 00	900 00
5th " .	John E. McClellan, .	Grafton, .	80 00	750 00	830 00
1st Hampden, .	Thomas W. Kenefick, .	Palmer, .	170 00	750 00	920 00
2d " .	George N. Tyner, .	Holyoke, .	220 00	750 00	970 00
Franklin and Hampshire,	Herbert C. Parsons, .	Greenfield, .	210 00	750 00	960 00
Berkshire, .	William A. Whittlesey, .	Pittsfield, .	310 00	750 00	1,060 00
Berkshire and Hampshire,	Thomas Post, .	Lenox, .	320 00	750 00	1,070 00
1st Norfolk, .	B. Herbert Woodsum, .	Braintree, .	30 00	750 00	780 00
2d " .	Fred H. Williams, .	Brookline, .	10 00	750 00	760 00
1st Plymouth, .	Walter L. Bouvé, .	Hingham, .	40 00	750 00	790 00
2d " .	Loyed E. Chamberlain, .	Brockton, .	50 00	750 00	800 00
1st Bristol, .	Warren S. Leach, .	Raynham, .	80 00	750 00	830 00
2d " .	William Moran, .	Fall River, .	110 00	750 00	860 00
3d " .	Rufus A. Soule, .	New Bedford, .	110 00	750 00	860 00
Cape, .	Walter O. Luscombe, .	Falmouth, .	150 00	750 00	900 00
			\$2,940 00	\$30,750 00	\$33,690 00
Senate compensation, .	. . . . .	. . . . .	. . . . .	. . . . .	\$30,750 00
Senate travel, .	. . . . .	. . . . .	. . . . .	. . . . .	2,940 00
Amount carried forward, .	. . . . .	. . . . .	. . . . .	. . . . .	\$33,690 00

DETAILS NO. 107.
HOUSE OF REPRESENTATIVES PAY ROLL.
[Acts, 1892, chap. 89; 1899, chap. 1.]

DISTRICT.	NAME.	RESIDENCE.	TRAVEL.	COMPENSATION.	TOTALS.
	<i>Amount brought forward,</i>	.	.	.	\$33,690 00
1st Barnstable,	Aaron S. Crosby, .	Barnstable, .	\$170 00	\$750 00	\$920 00
2d "	Darius M. Nickerson, Jr., .	Harwich, .	180 00	750 00	930 00
3d "	Robert E. Conwell, .	Provincetown, .	250 00	750 00	1,000 00
1st Berkshire,	Willard M. Brown, .	North Adams,	290 00	750 00	1,040 00
2d "	Robert B. Harvie, .	North Adams, .	290 00	750 00	1,040 00
3d "	John F. Prindle, .	Williamstown, .	300 00	750 00	1,050 00
4th "	George Z. Dean, .	Cheshire, .	320 00	750 00	1,070 00
5th "	William Tolman, .	Pittsfield, .	300 00	750 00	1,050 00
6th "	William Turtle, .	Pittsfield, .	300 00	750 00	1,050 00
7th "	James S. Moore, .	West Stockbridge, .	330 00	750 00	1,080 00
	Charles G. Smith, .	New Marlborough, .	374 00	750 00	1,124 00
	S. Hopkins Bushnell, .	Sheffield, .	370 00	750 00	1,120 00
1st Bristol,	Alfred R. Crosby, .	Attleborough, .	70 00	750 00	820 00
	Henry T. Horton, .	Rehoboth, .	98 00	750 00	848 00
	<i>Amount carried forward,</i>	.	.	.	\$33,690 00

STATEMENT VII.

Revenue Expenses.

DETAILS 107.

HOUSE PAY ROLL — Continued.

District.	Name.	Residence.	Travel.	Compensation.	Totals.
	<i>Amount brought forward.</i>	.	.	.	\$33,690 00
2d Bristol,	Nathan W. Shaw, .	Raynham, .	\$70 00	\$750 00	\$820 00
3d "	Eugene E. Donovan, .	Taunton, .	80 00	750 00	830 00
4th "	Silas D. Reed, .	Taunton, .	80 00	750 00	830 00
5th "	Clarence A. Briggs, .	Taunton, .	80 00	750 00	830 00
6th "	Charles W. Howland, .	Dartmouth, .	130 00	750 00	880 00
7th "	John H. Lowe, .	New Bedford, .	112 00	750 00	862 00
8th "		New Bedford, .	112 00	750 00	862 00
9th "		New Bedford, .	112 00	750 00	862 00
10th "		Fall River, .	110 00	750 00	860 00
11th "		Fall River, .	110 00	750 00	860 00
	Thomas Donahue, .	Fall River, .	110 00	750 00	860 00
	Michael B. Jones, .	Fall River, .	110 00	750 00	860 00
	Wilfred Alnsworth, .	Fall River, .	110 00	750 00	860 00
	Alexander Lockhart, .	Fall River, .	110 00	750 00	860 00
	Andrew H. Morrison, .	Fall River, .	110 00	750 00	860 00
1st Dukes,	William S. Swift, .	Tisbury, .	200 00	750 00	950 00
1st Essex,	Daniel W. Davis, .	Amesbury, .	90 00	750 00	840 00
2d "	Benjamin F. Stanley, .	Newburyport, .	80 00	750 00	830 00
3d "	Louis M. Scates, .	Haverhill, .	70 00	750 00	820 00
4th "	George H. Carleton, .	Haverhill, .	70 00	750 00	820 00
5th "	James F. Carey, .	Haverhill, .	70 00	750 00	820 00

STATEMENT VII.

Revenue Expenses.

DETAILS 107.

[illegible]

STATEMENT VII.

Revenue Expenses.

DETAILS 107.

HOUSE PAY ROLL—Continued.						
DISTRICT.	NAME.	RESIDENCE.	TRAVEL.	COMPENSATION.	TOTALS.	
	<i>Amount brought forward, .</i>	.	.	.	.	\$83,690 00
1st Franklin, .	Joseph C. Severance, .	Shelburne, .	\$250 00	\$750 00	\$1,000 00	
2d " .	William A. Davenport, .	Greenfield, .	210 00	750 00	960 00	
3d " .	John E. Kavanaugh, .	Montague, .	220 00	750 00	970 00	
4th " .	Charles C. Brooks, .	Orange, .	180 00	750 00	930 00	
1st Hampden, .	Nelson A. Bugbee, .	Monson, .	180 00	750 00	930 00	
2d " .	Calvin S. Miller, .	Southwick, .	230 00	750 00	980 00	
3d " .	Lewis D. Robinson, .	Springfield, .	200 00	750 00	950 00	
4th " .	Willmore B. Stone, .	Springfield, .	200 00	750 00	950 00	
5th " .	Albert T. Folsom, .	Springfield, .	200 00	750 00	950 00	
6th " .	Herbert C. Puffer, .	Springfield, .	200 00	750 00	950 00	
7th " .	Edward M. Lombard, .	Springfield, .	200 00	750 00	950 00	
8th " .	Daniel J. Driscoll, 2d, .	Chicopee, .	210 00	750 00	960 00	
9th " .	Thomas J. Dillon, .	Holyoke, .	220 00	750 00	970 00	
	Thomas J. Dooling, .	Holyoke, .	220 00	750 00	970 00	
	William E. Judd, .	Holyoke, .	220 00	750 00	970 00	
	Andrew Campbell, .	Westfield, .	220 00	750 00	970 00	
	Frank S. Dewey, Jr., .	Westfield, .	220 00	750 00	970 00	
1st Hampshire, .	Charles S. Crouch, .	Northampton, .	230 00	750 00	980 00	
2d " .	William H. Feiker, .	Northampton, .	230 00	750 00	980 00	
3d " .	Charles H. Upson, .	Easthampton, .	240 00	750 00	990 00	
4th " .	George E. Fisher, .	Amherst, .	200 00	750 00	950 00	
	Merrick A. Morse, .	Belchertown, .	190 00	750 00	940 00	

STATEMENT VII.

Revenue Expenses.

DETAILS 107.

[illegible]

¹ Died May 24, 1899.

STATEMENT VII.

Reynolds Expenses.

DETAILS 107.

HOUSE PAY ROLL—Continued.

District.	Name.	Residence.	Travel.	Compensation.	Totals.
	<i>Amount brought forward.</i>				\$38,690 00
20th Middlesex,	Horatio F. Twombly,	.	\$50 00	\$750 00	\$800 00
21st "	George Balcom,	.	70 00	750 00	820 00
"	William M. Brigham, ¹	.	70 00	750 00	820 00
22d "	Charles H. Persons,	Maynard,	60 00	750 00	810 00
23d "	Herbert J. Harwood,	Littleton,	70 00	750 00	820 00
24th "	Charles H. Miller,	Pepperell,	90 00	750 00	840 00
"	William H. I. Hayes,	Lowell,	60 00	750 00	810 00
25th "	William J.,	Chelmsford,	70 00	750 00	820 00
"	Walter S.,	Lowell,	60 00	750 00	810 00
"	Arthur H.,	Lowell,	60 00	750 00	810 00
26th "	Matthew N.,	Lowell,	60 00	750 00	810 00
"	George E. Varney,	Lowell,	60 00	750 00	810 00
"	Butler Ames,	Lowell,	60 00	750 00	810 00
27th "	John T. Sparks,	Dracut,	70 00	750 00	820 00
"	James W. Grimes,	Reading,	90 00	750 00	840 00
28th "	Alva S. Wood,	Woburn,	20 00	750 00	770 00
29th "	Charles A. Dean,	Wakefield,	25 00	750 00	775 00
30th "	William H. Marden,	Stoneham,	90 00	750 00	840 00
31st "	Charles H. Adams,	Melrose,	20 00	750 00	770 00
1st Nantucket,	David B. Andrews,	Nantucket,	240 00	750 00	990 00
1st Norfolk,	David Neal,	Dedham,	90 00	750 00	840 00
2d "	Benjamin C. Dean,	Brookline,	10 00	750 00	760 00

STATEMENT VII.

Revenue Expenses.

DETAILS 107.

HOUSE PAY ROLL — Continued.

District.	Name.	Residence.	Travel.	Compensation.	Total.
	<i>Amount brought forward.</i>				\$33,690 00
2d Suffolk,	James H. Donovan,	Boston,	\$10 00	\$750 00	\$760 00
3d "		Boston,	10 00	750 00	760 00
4th "		Boston,	10 00	750 00	760 00
5th "		Boston,	10 00	750 00	760 00
6th "	Thomas H. Green,	Boston,	10 00	750 00	760 00
7th "	Jeremiah J. McCarthy,	Boston,	10 00	750 00	760 00
8th "	William J. Miller,	Boston,	10 00	750 00	760 00
9th "	Edmund J. Twomey,	Boston,	10 00	750 00	760 00
10th "	Michael J. Donovan,	Boston,	10 00	750 00	760 00
11th "	Daniel J. Kane,	Boston,	10 00	750 00	760 00
12th "	William T. A. Fitzgerald,	Boston,	10 00	750 00	760 00
	Thomas Mackey,	Boston,	10 00	750 00	760 00
	Edward J. Donovan,	Boston,	10 00	750 00	760 00
	Martin M. Lomasney,	Boston,	10 00	750 00	760 00
	John J. Gartland, Jr.,	Boston,	10 00	750 00	760 00
	David A. Mahoney,	Boston,	10 00	750 00	760 00
	Charles S. Clerke,	Boston,	10 00	750 00	760 00
	William C. Parker,	Boston,	10 00	750 00	760 00
	Charles R. Saunders,	Boston,	10 00	750 00	760 00
	George S. Selfridge,	Boston,	10 00	750 00	760 00
	John B. Dumond,	Boston,	10 00	750 00	760 00
	Edward P. Sands,	Boston,	10 00	750 00	760 00

STATEMENT VII.

Revenue Expenses.

DETAILS 107.

19th	Hugh W. Bresnahan,	Boston,	10 00	750 00	760 00	760 00
"	James T. Mahony, Jr., ¹	Boston,	10 00	750 00	760 00	760 00
"	Frederick C. Mahony, ²	Boston,	10 00	750 00	760 00	760 00
14th	Michael J. Sullivan,	Boston,	10 00	750 00	760 00	760 00
"	John J. Toomey,	Boston,	10 00	750 00	760 00	760 00
15th	William Kells, Jr.,	Boston,	10 00	750 00	760 00	760 00
"	Daniel V. McIsaac,	Boston,	10 00	750 00	760 00	760 00
16th	Frederick W. Farwell,	Boston,	10 00	750 00	760 00	760 00
"	Arthur P. Russell,	Boston,	10 00	750 00	760 00	760 00
17th	John P. Lanergan,	Boston,	10 00	750 00	760 00	760 00
"	James H. Queeney,	Boston,	10 00	750 00	760 00	760 00
18th	Thomas A. Conroy,	Boston,	10 00	750 00	760 00	760 00
"	Michael E. Gaddis,	Boston,	10 00	750 00	760 00	760 00
19th	John J. Flanagan,	Boston,	10 00	750 00	760 00	760 00
"	Oliver S. Grant,	Boston,	10 00	750 00	760 00	760 00
20th	Frank A. Foster,	Boston,	10 00	750 00	760 00	760 00
"	Joseph I. Stewart,	Boston,	10 00	750 00	760 00	760 00
21st	Richard F. Andrews, Jr.,	Boston,	10 00	750 00	760 00	760 00
"	William E. Skillings,	Boston,	10 00	750 00	760 00	760 00
22d	John Bleiler,	Boston,	10 00	750 00	760 00	760 00
"	Randolph V. King,	Boston,	10 00	750 00	760 00	760 00
23d	John M. Minton,	Boston,	10 00	750 00	760 00	760 00
"	Albert B. Root,	Boston,	10 00	750 00	760 00	760 00
24th	Fred C. Gilpatric,	Boston,	10 00	750 00	760 00	760 00
"	Harry B. Whall,	Boston,	10 00	750 00	760 00	760 00
25th	Leonard W. Ross,	Boston,	10 00	750 00	760 00	760 00
"	William D. Wheeler,	Boston,	10 00	750 00	760 00	760 00
26th	Wallace Spooner,	Chelsea,	10 00	750 00	760 00	760 00
	Amount carried forward,	.	.	.	.	\$33,690 00

¹ Resigned June 3, 1899.

² Died Nov. 23, 1898.

³ Elected Feb. 7, 1899, qualified Feb. 16, 1899.

STATEMENT VII.

Revenue Expenses.

DETAILS 107.

HOUSE PAY ROLL — Concluded.

District.	Name.	Residence.	Travel.	Compensation.	Totals.
	<i>Amount brought forward,</i>	.	.	.	\$38,690 00
27th Suffolk, .	Edward E. Willard, .	Chelsea, .	\$10 00	\$750 00	\$760 00
28th " .	Willard Howland, .	Chelsea, .	10 00	750 00	760 00
1st Worcester,	Phineas S. Newton, .	Royalston, .	160 00	750 00	910 00
2d " .	George N. Dyer, .	Gardner, .	130 00	750 00	880 00
8d " .	Francis Leland, .	Templeton, .	150 00	750 00	900 00
4th " .	Austin F. Adams, .	Barre, .	130 00	750 00	880 00
5th " .	Ward N. Boylston, .	Princeton, .	120 00	750 00	870 00
6th " .	Charles V. Corey, .	Sturbridge, .	150 00	750 00	900 00
7th " .	Eugene D. Marchesseault, .	Spencer, .	130 00	750 00	880 00
8th " .	Edwin Bartlett, .	Oxford, .	120 00	750 00	870 00
9th " .	Joseph P. Love, .	Webster, .	120 00	750 00	870 00
10th " .	George J. Dudley, .	Sutton, .	110 00	750 00	860 00
11th " .	Charles H. Harriman, .	Northbridge, .	100 00	750 00	850 00
12th " .	Arthur A. Simmons, .	Grafton, .	80 00	750 00	830 00
13th " .	Henry L. Chase, .	Westborough, .	70 00	750 00	820 00
14th " .	Clifford A. Cook, .	Milford, .	70 00	750 00	820 00
15th " .	Guilford P. Heath, .	Northborough, .	80 00	750 00	830 00
	S. Ives Wallace, .	Clinton, .	90 00	750 00	840 00
	James A. Litchfield, .	Lunenburg, .	90 00	750 00	840 00
	Charles H. Blood, .	Fitchburg, .	100 00	750 00	850 00
	Albert H. Burgess, .	Fitchburg, .	100 00	750 00	850 00
	Alexander S. Paton, .	Leominster, .	110 00	750 00	860 00
	J. Lewis Ellsworth, .	Worcester, .	90 00	750 00	840 00

STATEMENT VII.

Revenue Expenses.

DETAILS 107.

16th	"	.	John P. Munroe, .	.	Worcester, .	90 00	750 00	840 00	\$33,690 00
17th	"	.	William I. McLoughlin,	.	Worcester, .	90 00	750 00	840 00	
18th	"	.	James H. Mellen, .	.	Worcester, .	90 00	750 00	840 00	
19th	"	.	John G. Hagberg,	.	Worcester, .	90 00	750 00	840 00	
20th	"	.	James Hunt, .	.	Worcester, .	90 00	750 00	840 00	
21st	"	.	Charles R. Johnson,	.	Worcester, .	90 00	750 00	840 00	
22d	"	.	Charles T. Tatman,	.	Worcester, .	90 00	750 00	840 00	
						\$18,293 00	\$180,750 00	\$198,983 00	
House compensation,						.	.	.	\$180,750 00
House travel,						.	.	.	18,293 00
Amount carried forward,						.	.	.	198,983 00
									\$232,673 00

¹ Resigned June 3, 1899.

STATEMENT VII. Revenue Expenses. DETAILS 108 TO 110.

DETAILS No. 108.

CLERKS — SENATE AND HOUSE.

[Acts 1884, chap. 829; 1888, chap. 1; 1894, chap. 394; 1899, chap. 1.]

Amount brought forward,			\$232,673 00
Henry D. Coolidge, clerk of the Senate,	\$3,000 00		
James W. Kimball, clerk of the House,	3,000 00	\$6,000 00	
William H. Sanger, assistant clerk of the Senate,	\$2,000 00		
Frank E. Bridgman, assistant clerk of the House,	2,000 00	4,000 00	
M. P. W. Kreutz, clerical services,	\$683 33		
Carl A. Raymond, clerical services,	750 00		
Clarence J. Smith, clerical services,	610 00		
Extra clerical services,	3 00	2,046 33	
			12,046 33

DETAILS No. 109.

CHAPLAINS — SENATE AND HOUSE.

[Pub. Stat., chap. 2, sect. 23; Acts 1899, chap. 1.]

Edmund Dowse,	\$300 00		
Daniel W. Waldron,	300 00		
			600 00

DETAILS No. 110.

SERGEANT-AT-ARMS' DEPARTMENT.

[Pub. Stat., chap. 5; Acts 1887, chap. 123; 1893, chap. 358; 1895, chap. 284; 1899, chaps. 1 and 74.]

SERGEANT-AT-ARMS.			
John G. B. Adams, salary,	\$3,500 00		
FIRST CLERK.			
Charles G. Davis, salary,	2,200 00		
STENOGRAPHER.			
Ellen M. Burrill,	800 00		
Amounts carried forward,	\$6,500 00	\$245,319 33	

SERGEANT-AT-ARMS' DEPARTMENT — <i>Concluded.</i>		
Amounts brought forward, . . .	\$6,500 00	\$245,319 33
CONTINGENT EXPENSES.		
Carriage hire,	\$3 50	
Postage, stationery, etc., . . .	30 30	
	83 80	6,533 80
DETAILS No. 111.		
DOORKEEPERS, MESSENGERS AND PAGES.		
[Pub. Stat., chap. 5, sect. 5; Acts 1882, chap. 257, sect. 4; 1895, chaps. 11 and 193; 1899, chap. 1.]		
David T. Remington, doorkeeper to the Senate,	\$1,500 00	
Luke K. Davis, assistant doorkeeper to the Senate,	950 00	
MESSENGERS TO THE SENATE.		
James E. Armstrong,	850 00	
Albro G. Bean,	850 00	
Francis A. Ireland,	850 00	
Benjamin H. Jellison,	850 00	
Charles H. Johnson,	850 00	
J. H. Locke,	850 00	
Charles N. Marsh,	850 00	
PAGES TO THE SENATE.		
Lawrence G. Mitchell,	510 00	
Harry W. Morgan,	510 00	
Charles A. Smith,	510 00	
Thomas J. Tucker, doorkeeper to the House,	1,500 00	
John Kinnear, assistant doorkeeper to the House,	950 00	
James Beatty, postmaster to the House,	950 00	
MESSENGERS TO THE HOUSE.		
Charles R. Ayer,	850 00	
Benjamin B. Brown,	850 00	
Joseph Conneton,	150 00	
Thomas Coyne,	850 00	
John B. Fisher,	850 00	
Sidney Gardner,	850 00	
Edwin C. Gould,	850 00	
John B. Hollis,	850 00	
Sidney Holmes,	850 00	
Mark C. London,	850 00	
Thomas F. Pedrick,	850 00	
Amounts carried forward,	\$21,980 00	\$251,853 13

STATEMENT VII.

Revenue Expenses.

DETAILS 112.

DOORKEEPERS, MESSENGERS AND PAGES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$21,980 00	\$251,853 13
Ezra T. Pope,	850 00	
Francis Steele,	850 00	
Henry W. Sykes,	850 00	
Charles J. Tarbell,	850 00	
George Lysholm, from February 16, . .	700 00	
Extra services,	210 00	
PAGES TO THE HOUSE.		
Arthur W. Austin,	510 00	
Edward S. Backman,	510 00	
Frank W. Cole,	510 00	
George Lysholm, to February 15, . .	75 00	
Fred W. Wilson,	510 00	
James Wood,	510 00	
James H. Hazlewood,	510 00	
		29,425 00

DETAILS No. 112.

SENATE PRINTING AND BINDING.

[Pub. Stat., chap. 167 Res. 1856, chap. 74; Acts 1899, chap. 1.]

900 copies report of Board of Health on "An Act to protect the Purity of Inland Waters," etc.,	\$174 47	
2,000 copies Governor's Message,	74 03	
1,200 copies report of Commissioners on Simplification of Criminal Plead- ings,	50 27	
900 copies report of pardons granted, . .	11 02	
900 copies report of Board of Health on the adulteration of food and drugs, . .	10 45	
900 copies message of the Governor vetoing "An Act to extend civil service exemption to veterans of the war with Spain,"	4 14	
5,400 copies bills—committee on agri- culture,	47 43	
5,400 copies bills—committee on banks and banking,	22 94	
7,200 copies bills—committee on bills in third reading,	38 08	
17,200 copies bills—committee on cities, .	108 18	
900 copies bills—committee on consti- tutional amendments,	3 66	
8,100 copies bills—committee on coun- ties,	38 53	
<i>Amounts carried forward,</i>	\$583 20	\$281,278 13

STATEMENT VII.

Revenue Expenses.

DETAILS 112.

SENATE PRINTING AND BINDING—*Continued.*

<i>Amounts brought forward,</i> . . .	\$583 20	\$281,278 13
900 copies bills—committee on drain- age, . . .	3 66	
14,400 copies bills—committee on educa- tion, . . .	77 72	
17,100 copies bills—committee on election laws, . . .	69 68	
5,400 copies bills—committee on federal relations, . . .	19 98	
2,700 copies bills—committee on fisheries and game, . . .	9 85	
9,000 copies bills—committee on harbors and public lands, . . .	49 77	
4,500 copies bills—committee on insur- ance, . . .	21 33	
38,900 copies bills—committee on judi- ciary, . . .	190 92	
1,800 copies bills—committee on labor, . . .	6 66	
900 copies bills—committee on library, . . .	2 52	
2,700 copies bills—committee on liquor law, . . .	11 00	
4,500 copies bills—committee on manu- factures, . . .	17 18	
11,700 copies bills—committee on mercan- tile affairs, . . .	49 50	
24,300 copies bills—committee on metro- politan affairs, . . .	97 41	
7,200 copies bills—committee on military affairs, . . .	33 44	
900 copies bills—committee on parishes and religious societies, . . .	3 67	
1,800 copies bills—committee on print- ing, . . .	7 33	
4,500 copies bills—committee on prisons, . . .	18 32	
119,800 copies bills—committee on probate and insolvency, . . .	75 37	
9,900 copies bills—committee on public charitable institutions, . . .	40 55	
9,000 copies bills—committee on public health, . . .	38 78	
13,500 copies bills—committee on public service, . . .	52 28	
6,300 copies bills—committee on rail- roads, . . .	35 98	
4,500 copies bills—committee on roads and bridges, . . .	17 66	
3,600 copies bills—committee on State House, . . .	17 65	
9,900 copies bills—committee on street railways, . . .	42 44	
<i>Amounts carried forward,</i> . . .	\$1,593 85	\$281,278 13

STATEMENT VII.

Revenue Expenses.

DETAILS 113.

SENATE PRINTING AND BINDING — *Concluded.*

<i>Amounts brought forward,</i>	\$1,593 85	\$281,278 13
2,700 copies bills — committee on taxation,	11 00	
2,700 copies bills — committee on towns,	11 00	
4,500 copies bills — committee on water supply,	17 65	
4,500 copies bills — committee on ways and means,	20 23	
9,900 copies bills accompanying petitions,	43 59	
900 copies bills on leave,	3 67	
19,700 copies sundry bills and resolutions,	84 78	
93,200 copies daily Journal of the Senate,	1,613 20	
1,000 copies Journal of the Senate (bound in cloth),	1,107 83	
36,350 copies Calendar of the Senate,	535 06	
500 copies index to Senate documents,	30 27	
Billets, slips, circulars, etc,	9 81	
Binding, lettering, etc.,	14 66	
Folders,	8 49	
Invitation cards,	18 41	
Letter blanks,	20 73	
List of committees (1,200 copies), etc.,	766 57	
Newspapers,	29 66	
Night work,	1,279 50	
Paper and envelopes,	3 52	
Yea and nay lists,	16 21	
Total number of copies of Senate Documents, 318,800.		\$7,239 69

DETAILS No. 113.

HOUSE PRINTING AND BINDING.

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1899, chap. 1.]

900 copies abstract of the report of the Auditor of Accounts,	\$255 64	
900 copies report of Commissioners on Topographical Survey,	167 33	
900 copies report of Commissioners on Boundary Line between Massachusetts and New Hampshire,	131 80	
900 copies report of Board of Agriculture on extermination of gypsy moth,	123 38	
900 copies statement of estimates of the Auditor of Accounts,	95 60	
900 copies classified schedule of estimates for county expenses submitted by the Controller of County Accounts,	47 26	
<i>Amounts carried forward,</i>	\$821 01	\$288,517 82

STATEMENT VII.

Revenue Expenses.

DETAILS 113.

HOUSE PRINTING AND BINDING — *Continued.*

<i>Amounts brought forward,</i>	\$821 01	\$288,517 82
3,600 copies Sergeant-at-Arms' statement of expenses of committees,	20 45	
900 copies report of State House Construction Commissioners,	20 17	
900 copies communication from Controller of County Accounts, submitting recommendations for legislative action,	18 39	
900 copies report of the Auditor of Accounts on the expenditures in excess of appropriations,	8 25	
900 copies report of State Pension Agent,	7 33	
900 copies communication from Boston Transit Commission,	7 33	
900 copies communication from Attorney-General, submitting an opinion on consolidation of gas companies,	7 33	
900 copies report of Auditor relative to expenses of committees for advertising committee hearings,	5 85	
900 copies message of Governor vetoing "An Act to exempt certain trades unions from the laws relative to fraternal beneficiary organizations,"	4 14	
900 copies message of Governor vetoing "An Act relative to the days of grace on sight drafts,"	4 14	
900 copies communication from the Secretary of State recommending legislation for boards and commissions,	3 67	
900 copies report of State directors of Fitchburg Railroad Company,	3 66	
2,700 copies bills — committee on agriculture,	128 69	
10,800 copies bills — committee on banks and banking,	39 20	
22,500 copies bills — committee on bills in third reading,	120 60	
61,200 copies bills — committee on cities,	522 68	
3,600 copies bills — committee on constitutional amendments,	12 37	
18,000 copies bills — committee on county affairs and criminal costs,	76 30	
10,800 copies bills — committee on drainage,	86 43	
26,100 copies bills — committee on education,	106 38	
<i>Amounts carried forward,</i>	\$2,024 37	\$288,517 82

STATEMENT VII.

Revenue Expenses.

DETAILS 113.

HOUSE PRINTING AND BINDING — *Continued.*

<i>Amounts brought forward,</i>	\$2,024 37	\$288,517 82
43,200 copies bills — committee on election laws,	191 03	
12,600 copies bills — committee on federal relations,	57 74	
20,700 copies bills — committee on fisheries and game,	93 28	
17,100 copies bills — committee on harbors and public lands,	111 03	
24,450 copies bills — committee on insurance,	131 75	
85,500 copies bills — committee on judiciary,	344 27	
17,100 copies bills — committee on labor,	65 53	
25,300 copies bills — committee on liquor laws,	137 20	
9,000 copies bills — committee on manufactures,	56 39	
41,400 copies bills — committee on mercantile affairs,	176 61	
60,300 copies bills — committee on metropolitan affairs,	251 36	
30,600 copies bills — committee on military affairs,	121 92	
6,300 copies bills — committee on parishes and religious societies,	25 89	
3,600 copies bills — committee on printing,	13 51	
12,600 copies bills — committee on prisons,	53 83	
61,200 copies bills — committee on probate and insolvency,	292 58	
29,700 copies bills — committee on public charitable institutions,	110 46	
12,600 copies bills — committee on public health,	44 92	
18,000 copies bills — committee on public service,	61 18	
26,100 copies bills — committee on railroads,	102 16	
20,700 copies bills — committee on roads and bridges,	92 35	
19,800 copies bills — committee on rules,	75 18	
5,400 copies bills — committee on State House,	21 32	
27,300 copies bills — committee on street railways,	127 53	
21,600 copies bills — committee on taxation,	109 85	
18,000 copies bills — committee on towns,	67 56	
15,300 copies bills — committee on water supply,	86 14	
<i>Amounts carried forward,</i>	\$5,046 94	\$288,517 82

STATEMENT VII.

Revenue Expenses.

DETAILS 114 AND 115.

HOUSE PRINTING AND BINDING—Concluded.

Amounts brought forward,	\$5,046 94	\$288,517 82
107,100 copies bills—committee on ways and means,	496 10	
19,800 copies bills accompanying petitions,	61 64	
11,700 copies bills on leave,	41 49	
28,850 copies sundry bills and resolutions,	182 60	
106,000 copies Calender of the House,	1,197 65	
93,600 copies daily Journal of the House,	1,999 66	
1,000 copies Journal of the House (bound in cloth),	1,354 82	
500 copies index to House documents,	103 69	
Billets, slips, etc.,	49 82	
Binding and lettering,	18 07	
Blotters,	12 45	
Engrossing,	10 00	
Letter blanks, etc.,	37 60	
Newspapers,	167 64	
Night work,	2,650 20	
Note and letter heads,	261 92	
Paper and envelopes,	58 41	
Plan of seats,	19 43	
Sundry incidentals,	10 94	
Yea and nay lists,	28 82	
Total number of copies of House Docu- ments, 1,032,900.		13,809 89
DETAILS No. 114.		
PRINTING AND BINDING MANUAL OF THE GENERAL COURT.		
[Acts 1894, chap. 293; 1899, chap. 1.]		
10,000 copies Manual of the General Court,		2,823 07
DETAILS No. 115.		
STATIONERY FOR THE SENATE ORDERED BY THE CLERK.		
[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1899, chap. 1.]		
Directories,	\$11 00	
Paper and envelopes,	237 38	
Pencils and protectors,	11 92	
Pens and holders,	18 05	
Amounts carried forward,	\$278 35	\$305,150 78

STATEMENT VII. Revenue Expenses. DETAILS 116 AND 117.

STATIONERY FOR THE SENATE ORDERED BY THE CLERK
—Concluded.

Amounts brought forward,	\$278 35	\$305,150 78
Printing,	26 34	
Record and account books,	16 25	
Shears,	36 40	
Stationery and office supplies,	80 21	
Typewriter supplies,	9 12	
Wrapping paper, twine, etc.,	53 61	
		500 28
DETAILS No. 116.		
STATIONERY FOR THE HOUSE ORDERED BY THE CLERK.		
[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1899, chap. 1.]		
Blotting paper,	\$70 60	
Diaries,	17 50	
Erasers and sharpening,	24 00	
Ink and inkstands,	49 20	
Mucilage,	27 15	
Paper and envelopes,	155 60	
Pencils and protectors,	73 03	
Pens and holders,	46 70	
Postage,	24 50	
Press boards,	40 00	
Record and account books,	108 58	
Rubber bands,	62 06	
Shears,	79 50	
Stationery, etc.,	29 84	
Typewriting and supplies,	93 80	
Wrapping paper, twine, etc.,	148 92	
		1,050 97
DETAILS No. 117.		
STATIONERY, PRINTING, ETC., ORDERED BY THE SERGEANT-AT-ARMS.		
[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1899, chap 1.]		
Directories,	\$49 50	
Newspapers,	35 00	
Printing and binding,	708 41	
Publications, etc.,	19 00	
Stationery and office supplies,	11 15	
Typewriter supplies,	13 15	
		836 21
Amount carried forward,		\$307,538 24

STATEMENT VII.

Revenue Expenses.

DETAILS 118 AND 119.

DETAILS No. 118.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Pub. Stat., chap. 5; Acts 1887, chap. 128; 1899, chap. 1.]

Amount brought forward,		\$307,588 24
Brushes, pails, etc.,	\$159 55	
Buttons,	13 25	
Carpet sweepers,	15 00	
Cleaning carpets,	34 95	
Crockery,	12 83	
Cuspidors,	20 00	
Diagram of House,	15 00	
Keys, etc.,	15 90	
Labor,	11 00	
Postage,	142 22	
Repairing battle-flags,	313 36	
Repairing furniture,	685 06	
Sponges,	36 68	
Sundry incidentals,	31 30	
Telephone and telegrams,	11 55	
Telephone closet,	151 00	
Toilet paper,	51 00	
Towels and laundering same,	276 43	
William H. Hunt, services,	184 00	
Charles E. Pratt, services,	72 50	
Edson E. Mills, services,	19 40	
Milo J. Proctor, services,	11 60	
Fred A. Davis, services,	6 60	
Robert Glavin, services,	6 00	
Robert J. Taylor, services,	5 80	
N. D. Curry, services,	5 20	
Hattie M. Willard, services,	5 00	
J. W. Cropper, services,	4 80	
Marcia L. Dearborn, services,	1 00	
F. C. Remmonds, services,	80	
B. T. Tanner, services,	80	
		2,319 58
DETAILS No. 119.		
EXPENSES OF LEGISLATIVE COMMITTEES.		
[Pub Stat., chap. 16; Acts 1899, chap. 1.]		
Committee on agriculture,—		
Advertising,	\$192 54	
Travelling expenses,	40 52	
Carriage hire,	26 67	
Hotel bills,	26 17	
Telegrams,	15	
	\$286 05	
Amounts carried forward,	\$286 05	\$309,857 82

STATEMENT VII.

Revenue Expenses.

DETAILS 119.

EXPENSES OF LEGISLATIVE COMMITTEES — Continued.

<i>Amounts brought forward,</i>	\$286 05	\$309,857 82
Committee on banks and banking, —		
Advertising,	68 55	
Committee on cities, —		
Advertising,	\$1,004 23	
Hotel bills,	151 60	
Travelling expenses,	58 95	
Carriage hire,	22 50	
Cigars,	14 00	
Telegrams,	2 60	
	1,253 88	
Committee on constitutional amendments, —		
Advertising,	124 13	
Committee on counties, —		
Advertising,	\$139 34	
Travelling expenses,	10 30	
Cigars,	4 00	
	153 64	
Committee on drainage, —		
Advertising,	\$34 97	
Hotel bills,	51 00	
Travelling expenses,	38 60	
Carriage hire,	17 25	
Cigars,	7 00	
Telegrams,	90	
	149 72	
Committee on education, —		
Advertising,	\$134 67	
Travelling expenses,	171 45	
Hotel bills,	129 27	
Carriage hire,	55 16	
Telegrams,	4 15	
	494 70	
Committee on election laws, —		
Advertising,	206 74	
Committee on federal relations, —		
Advertising,	38 32	
Committee on fisheries and game, —		
Advertising,	\$152 00	
Hotel bills,	147 95	
Travelling expenses,	114 34	
Carriage hire,	36 75	
Cigars,	11 75	
Telegrams,	25	
	463 04	
<i>Amounts carried forward,</i>	\$3,233 77	\$309,857 82

STATEMENT VII.

Revenue Expenses.

DETAILS 119.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward,</i> . . .	\$3,233 77	\$309,857 82
Committee on harbors and public lands,—		
Advertising, \$117 62		
Hotel bills, 194 10		
Travelling expenses, 187 61		
Carriage hire, 128 00		
Cigars, 21 50		
	648 83	
Committee on insurance,—		
Advertising, \$350 09		
Hotel bills, 27 00		
Carriage hire, 20 00		
Travelling expenses, 10 30		
Cigars, 6 50		
	413 89	
Committee on judiciary,—		
Advertising,	274 13	
Committee on labor,—		
Advertising, \$185 18		
Hotel bills, 105 40		
Travelling expenses, 64 10		
Cigars, 14 50		
Carriage hire, 11 00		
	380 18	
Committee on liquor laws,—		
Advertising,	116 18	
Committee on manufactures,—		
Advertising, \$239 02		
Carriage hire, 38 00		
Hotel bills, 26 00		
Cigars, 4 00		
	307 02	
Committee on mercantile affairs,—		
Advertising, \$130 38		
Hotel bills, 44 80		
Travelling expenses, 26 50		
Carriage hire, 12 00		
Cigars, 4 00		
	217 68	
Committee on metropolitan affairs,—		
Advertising, \$597 35		
Hotel bills, 232 99		
Carriage hire, 186 50		
Travelling expenses, 67 45		
Cigars, 10 75		
Telegrams, 85		
	1,095 89	
<i>Amounts carried forward,</i> . . .	\$6,687 57	\$309,857 82

STATEMENT VII.

Revenue Expenses.

DETAILS 119.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward,</i>		\$6,687 57	\$309,857 82
Committee on military affairs, —			
Advertising,	\$29 01		
Travelling expenses,	44 85		
Hotel bills,	31 41		
Carriage hire,	30 67		
		135 94	
Committee on parishes and religious societies, —			
Advertising,		1 50	
Committee on prisons, —			
Advertising,	\$26 43		
Hotel bills,	274 60		
Travelling expenses,	265 96		
Carriage hire,	103 50		
Telegrams,	75		
		671 24	
Committee on probate and insolvency, —			
Advertising,		283 36	
Committee on public charitable institutions, —			
Advertising,	\$122 00		
Hotel bills,	500 00		
Travelling expenses,	444 59		
Carriage hire,	258 00		
Cigars,	50 75		
Telegrams,	8 35		
		1,383 69	
Committee on public health, —			
Advertising,		122 06	
Committee on public service, —			
Advertising,		47 91	
Committee on railroads, —			
Advertising,	\$335 37		
Hotel bills,	188 95		
Carriage hire,	61 00		
Travelling expenses,	49 20		
		634 52	
Committee on roads and bridges, —			
Advertising,	\$164 15		
Travelling expenses,	270 01		
Hotel bills,	211 06		
Carriage hire,	81 25		
Cigars,	1 88		
Telegrams,	1 00		
		729 35	
Committee on State House, —			
Advertising,	\$121 51		
Hotel bills,	16 85		
		138 36	
<i>Amounts carried forward,</i>		\$10,835 50	\$309,857 82

STATEMENT VII.

Revenue Expenses.

DETAILS 119.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

<i>Amounts brought forward,</i>	\$10,835 50	\$309,857 82
Committee on street railways,—		
Advertising,	\$221 92	
Hotel bills,	32 30	
Travelling expenses,	23 88	
Cigars,	3 15	
	281 25	
Committee on taxation,—		
Advertising,	357 70	
Committee on towns,—		
Advertising,	44 04	
Committee on water supply,—		
Advertising,	\$87 16	
Hotel bills,	103 03	
Carriage hire,	78 25	
Travelling expenses,	69 40	
Cigars,	11 25	
Telegrams,	1 20	
	350 29	
Committee on ways and means,—		
Advertising,	\$41 63	
Clerical services,	700 00	
Hotel bills,	47 75	
Travelling expenses,	44 74	
Carriage hire,	14 50	
	848 62	
Senate committee on rules,—		
John E. Abbott, services,	1,200 00	
House committee on rules,—		
Henry C. Merwin, services, . . .	\$1,500 00	
Stenographer's services,	600 00	
	2,100 00	
Committee on funeral of Representative Andrew Campbell, May 26,—		
Travelling expenses,	\$63 77	
Hotel bills,	10 00	
Carriage hire,	11 00	
Floral tribute,	15 00	
	99 77	
Reception to President William McKinley, February 16,—		
Carriage hire,	25 00	
Printing legislative bulletin,	2,212 05	
Editing legislative bulletin,	750 00	
Clerical services, copying advertisements, .	193 55	
Making up pay rolls,	75 00	
		19,372 77
		\$329,230 59

STATEMENT VII. Revenue Expenses. DETAILS 120 AND 121.

GOVERNOR AND COUNCIL.

DETAILS No. 120.

GOVERNOR'S SALARY.

[Pub. Stat., chaps. 15 and 16; Acts 1892, chap. 101.]

Roger Wolcott, Governor, salary,	\$8,000 00
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DETAILS No. 121.

COMPENSATION AND TRAVELLING EXPENSES OF
LIEUTENANT-GOVERNOR AND COUNCIL.

[Pub. Stat., chap. 15; Acts 1899, chap. 8.]

W. Murray Crane, Lieutenant-Governor,— Salary, \$2,000 01 Travelling expenses, 280 00	\$2,280 01	
Nathaniel F. Ryder, District 1,— Salary, \$800 01 Travelling expenses, 102 00	902 01	
William W. Davis, District 2,— Salary,	722 59	
George N. Swallow, District 3,— Salary, \$800 01 Travelling expenses, 17 25	817 26	
Charles I. Quirk, District 4,— Salary,	722 59	
Horace H. Atherton, District 5,— Salary, \$800 01 Travelling expenses, 26 50	826 51	
S. Herbert Howe, District 6,— Salary, \$722 59 Travelling expenses, 62 00	784 59	
Martin V. B. Jefferson, District 7,— Salary, \$722 59 Travelling expenses, 97 86	820 45	
Amounts carried forward,	\$7,876 01	\$8,000 00

STATEMENT VII.

Revenue Expenses.

DETAILS 122 TO 124.

**COMPENSATION AND TRAVELLING EXPENSES OF LIEU-
TENANT-GOVERNOR AND COUNCIL—*Concluded.***

<i>Amounts brought forward,</i> . . .	\$7,876 01	\$8,000 00
Parley A. Russell, District 8,—		
Salary, \$722 59		
Travelling expenses, 498 44	1,216 03	
RETIRING MEMBERS OF COUNCIL, 1898.		
Benjamin S. Lovell, District 2,—		
Salary, \$77 42		
Travelling expenses, 4 50	81 92	
John H. Sullivan, District 4,—		
Salary, \$77 42		
Travelling expenses, 29 50	106 92	
Allen S. Joslin, District 7,—		
Salary, \$77 42		
Travelling expenses, 2 00	79 42	
William B. Plunkett, District 8,—		
Salary, \$77 42		
Travelling expenses, 28 20	105 62	
		9,465 92
DETAILS No. 122.		
GOVERNOR'S PRIVATE SECRETARY.		
[Pub. Stat., chap. 15; Acts 1891, chap. 411; 1899, chap. 8.]		
James M. Perkins, salary, . . . . .	. . . . .	2,500 00
DETAILS No. 123.		
EXECUTIVE SECRETARY.		
[Pub. Stat., chap. 15; Acts 1891, chap. 411; 1899, chap. 8.]		
Edward F. Hamlin, salary, . . . . .	. . . . .	2,000 00
DETAILS No. 124.		
EXECUTIVE STENOGRAPHER.		
[Acts 1897, chap. 183; 1899, chap. 8.]		
Francis Hurtubis, Jr., salary, . . . . .	. . . . .	1,500 00
<i>Amount carried forward,</i> . . . . .	. . . . .	\$23,465 92

STATEMENT VII. Revenue Expenses. DETAILS 125 TO 127.

DETAILS No. 125.

MESSENGER TO GOVERNOR AND COUNCIL.

[Pub. Stat., chap. 15; Acts 1891, chap. 429; 1898, chap. 3.]

<i>Amount brought forward,</i>		\$23,465 92
William H. Jarvis, salary,		1,200 00

DETAILS No. 126.

EXECUTIVE CONTINGENT.

[Pub. Stat., chap. 15; Acts 1899, chap. 8]

Carriage hire,	\$367 51	
Cleaning department,	19 50	
Floral decorations,	77 00	
Indexing,	22 00	
Lunches,	8 40	
Messenger,	480 00	
Messenger service,	3 95	
Newspapers,	46 70	
Stenographers,	56 00	
Sundries,	31 93	
Telephone and telegrams,	149 74	
Travelling expenses,	161 25	
Typewriting,	10 00	
Washing towels,	49 71	
		1,478 69

DETAILS No. 127.

EXECUTIVE POSTAGE, PRINTING AND STATIONERY.

[Pub. Stat., chap. 15; Res. 1856, chap. 74; Acts 1899, chap. 8.]

Directory,	\$5 50	
Engraving invitations, etc.,	99 60	
Postage,	196 00	
Printing,	56 65	
Stationery and office supplies,	340 26	
Sundry incidentals,	3 00	
		701 01
<i>Amount carried forward,</i>		\$26,845 62

STATEMENT VII.

Revenue Expenses.

DETAILS 128 TO 130.

DETAILS No. 128.

COUNCIL CONTINGENT.

[Pub. Stat., chap. 5; Res. 1856, chap. 74; Acts 1899, chap. 8.]

<i>Amount brought forward,</i>		\$26,845 62
Carriage hire,	\$316 45	
Cleaning council chamber,	23 50	
Council group and frames,	9 00	
Expressage,	5 08	
Extra clerical assistance,	642 60	
Floral decorations and tributes,	25 00	
Lunches and dinners,	108 10	
Messenger service,	53 80	
Sundries,	10 90	
Telephone and telegrams,	13 51	
Travelling expenses,	530 77	
Washing towels,	15 99	
		1,754 70
DETAILS No. 129.		
COUNCIL POSTAGE, PRINTING AND STATIONERY.		
[Res. 1856, chap. 74; Acts 1899, chap. 8]		
Postage,	\$61 20	
Printing,	98 61	
Stationery and supplies,	81 92	
		241 73
Total expenses of the Executive Department, 1899,		\$28,842 05

DETAILS No. 130.

EXTRAORDINARY EXPENSES.

[Acts 1890, chap. 415; 1899, chap. 8.]

Entertainment of Hon. Ferdinand W. Peck, Commissioner-General of the United States to the Paris Exposition of 1900, and other officials,		\$233 60
Reception to President McKinley and staff:—		
Battery A, Light Artillery, Paymaster William H. Goff,	\$230 72	
Carriages,	403 50	
<i>Amounts carried forward,</i>	\$634 22	\$233 60

STATEMENT VII.

Revenue Expenses.

DETAILS 130.

EXTRAORDINARY EXPENSES — *Continued.*

<i>Amounts brought forward,</i>	\$634 22	\$233 60
Cigars,	9 50	
Conductor, porter and servant, one day, special car,	8 00	
Dinners, etc.,	93 22	
Expressing,	20 59	
Fees to servants and drivers,	27 00	
First Corps Cadets, Paymaster Fred. B. Carpenter,	156 07	
First Battalion Cavalry, Paymaster John W. Hall,	1,093 59	
Printing,	9 28	
Special cars,	101 00	
Sundries,	9 00	
Telephone and telegrams,	3 35	
		2,164 82
Reception to General Miles and party: —		
Board and lodging,	\$82 06	
Carriages,	67 88	
		149 94
Expenses in connection with the care, burial, etc., of unknown dead from the wreck of the steamer "Portland,"		97 25
Reception to General Joseph Wheeler, dinners,		177 96
Reception to Admiral Sampson and naval officers: —		
Dinners,	\$276 44	
Cigars,	76 50	
		352 94
Extra services, trip to Antietam and recep- tion to the President of the United States, Samuel Dalton,		300 00
Entertainment of Governor Bushnell and party of Ohio: —		
Carriages,	\$3 00	
Lunches,	32 40	
		35 40
Reception to the Twenty-sixth Regiment U. S. Volunteers, carriages and horse hire,		319 30
Trip of Governor and party to Washing- ton relative to Admiral Dewey's recep- tion and visit to Massachusetts: —		
Carriages,	\$216 25	
Cigars,	18 50	
Expressage,	350 00	
Hotel bills,	300 90	
Lunches,	50 70	
Postage,	3 50	
<i>Amounts carried forward,</i>	\$939 85	\$3,831 21

STATEMENT VII.

Revenue Expenses.

DETAILS 130.

EXTRAORDINARY EXPENSES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$939 85	\$3,831 21
Miscellaneous,	30 55	
Sundry fees,	15 00	
Telephone and telegrams,	15 56	
Travelling expenses,	877 75	
Use of horses,	224 00	
		1,602 71
Reception to Admiral Dewey, Oct. 14, 1899:—		
Arrangements for "Dewey" celebration,	\$61 90	
Battery A, firing salute,	180 42	
Board and lodging,	470 12	
Carriages,	425 88	
Decorations,	1,374 20	
Dinners,	2,266 95	
Engraving,	115 00	
Lunches,	44 90	
Making plans for observation stand,	100 00	
Miscellaneous,	323 14	
Putting up observation stands, State House,	1,475 00	
		6,837 51
Total extraordinary expenses, 1899, . . . . .	. . .	\$12,271 43

STATEMENT VII.

Revenue Expenses.

DETAILS 131.

SECRETARY'S DEPARTMENT.

DETAILS No. 131.

[Pub. Stat., chap. 15; Acts 1885, chap. 337; 1888, chap. 335; 1891, chap. 410; 1892, chaps. 262 and 422; 1894, chap. 378; 1895, chaps. 93 and 402; 1897, chap. 351; 1899, chap. 14.]

SECRETARY.		
William M. Olin, salary,		\$3,500 00
CLERKS.		
Isaac H. Edgett, first clerk,	\$2,200 00	
Herbert H. Boynton, second clerk,	2,000 00	
		4,200 00
CHIEF OF ARCHIVES DIVISION.		
James J. Tracy,		2,000 00
CASHIER.		
Carrie S. Delano,		1,000 00
EXTRA CLERKS AND MESSENGERS.		
Peter F. J. Carney,	\$1,400 00	
Samuel M. Barton,	1,400 00	
Edward M. Ransom,	1,200 00	
William H. Morgan,	1,200 00	
Edward T. Bouvé,	1,148 39	
George F. Crafts,	1,200 00	
Francis T. Crafts,	1,000 00	
George W. Prescott,	1,000 00	
Alice R. Farnum,	900 00	
George W. Brown,	800 00	
Harriet E. Dickerman,	800 00	
Leonora B. Miskelly,	800 00	
Martha J. Moore,	799 99	
Agnes E. Kimball,	720 00	
Josephine P. Fuller,	720 00	
Helen Hadley,	720 00	
Grace I. Cleveland,	720 00	
Mary E. Burgess,	660 00	
Minnie E. Buckley,	660 00	
Annie E. Lawler,	660 00	
Abba L. Southworth,	660 00	
Ella M. Burt,	660 00	
Elizabeth A. Bagley,	660 00	
William A. Johnson, messenger,	900 00	
Roy H. Ballou, messenger,	360 00	
Arnold W. Whittaker, messenger,	360 00	
Martin I. Hanscom, messenger,	360 00	
Extra clerical service,	437 49	
		22,905 87
Amount carried forward,		\$33,805 87

STATEMENT VII.

Revenue Expenses.

DETAILS 132.

SECRETARY'S DEPARTMENT—*Concluded.*

Amount brought forward,		\$33,805 87
INCIDENTALS.		
Advertising,	\$21 76	
Ballot envelopes,	127 50	
Blotting paper,	15 00	
Directories,	11 00	
Erasers and sharpening,	10 03	
Expenses of prorogation,	6 65	
Expressage,	9 50	
Index cards and cases,	79 10	
Ink and inkstands,	4 05	
Mailing circulars,	235 60	
Mailing-tubes,	13 50	
Mucilage,	7 35	
Newspapers,	6 00	
Paper and envelopes,	50 22	
Parchment,	537 00	
Pencils, etc.,	8 06	
Pens and holders,	34 29	
Postage,	648 41	
Printing and binding,	1,874 76	
Publications,	9 00	
Record and account books,	97 45	
Rubber bands,	41 85	
Seals,	112 00	
Self-inking stamps,	5 50	
Stationery and office supplies,	80 84	
Sundry incidentals,	19 10	
Telephone and telegrams,	17 14	
Travelling expenses,	15 13	
Typewriter supplies, etc.,	38 20	
Wrapping paper and twine,	116 21	
		4,252 20
Total expenses of Secretary's department, 1899,		\$38,058 07

DETAILS No. 132.

EXCHANGE AND DISTRIBUTION OF PUBLIC DOCUMENTS.

[Acts 1892, chap. 422; 1896, chap. 93; 1899, chap. 14.]

Expressage, postage, etc.,	\$1,540 55	
Printing,	81 88	
Wrapping paper, etc.,	148 89	
		\$1,771 32

STATEMENT VII. Revenue Expenses. DETAILS 188 TO 185.

DETAILS No. 188.

RECORDS, FILES, PAPERS AND DOCUMENTS IN THE SECRETARY'S DEPARTMENT.

[Acts 1885, chap. 887; 1899, chap. 14.]

Frances E. Lewis, services,	\$660 00	
Mary L. Ballou, services,	600 00	
Emma L. Abbott, services,	600 00	
Martha A. Smith, services,	600 00	
Elizabeth A. Shed, services,	600 00	
George W. Brown, services,	200 00	
Binding,	1,524 01	
Printing,	74 93	
		\$4,858 94

DETAILS No. 184.

STANDARD RECORD INK.

[Acts 1894, chap. 878; 1899, chaps. 354 and 481.]

Advertising,	\$79 65	
Examination of samples,	100 00	
Ink,	184 08	
Postage,	10 00	
Printing,	86 41	
Sundry incidentals,	2 25	
		\$462 39

DETAILS No. 185.

PURCHASE OF REGIMENTAL HISTORIES.

[Acts 1893, chap. 413; 1899, chaps. 368 and 481.]

Paid Little, Brown & Co., for 500 copies of Edward's "History of the Sixth Massachusetts Regiment,"		\$1,000 00
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TREASURER'S DEPARTMENT.

DETAILS No. 136.

[Pub. Stat., chap. 16; Acts 1885, chaps. 15 and 263; 1886, chap. 334; 1889, chap. 349; 1896, chap. 392; 1896, chap. 326; 1897, chap. 256; 1899, chaps. 39 and 334.]

TREASURER.		
Edward P. Shaw,		\$5,000 00
CLERKS.		
John Q. Adams, first, to April 30,	\$833 33	
Henry S. Bridge, first, from May 1,	1,666 67	
A. B. C. Deming, second,	2,000 00	
L. P. Bridge, third,	1,400 00	
		5,900 00
CASHIER.		
Wendell P. Marden,		2,000 00
FUND CLERK.		
E. A. Balch,		1,400 00
RECEIVING TELLER.		
Henry S. Bridge, to April 30,	\$466 66	
James C. Bond, from May 1,	933 34	
		1,400 00
PAYING TELLER.		
James C. Bond, to April 30,	\$466 66	
Eben Sumner, from May 1,	933 34	
		1,400 00
ASSISTANT BOOK-KEEPERS.		
Eben Sumner, to April 30,	\$400 00	
George W. Patten, from May 1,	800 00	
		1,200 00
EXTRA CLERKS AND MESSENGER.		
Mary E. Barker,	\$1,050 00	
Maud H. Arey,	900 00	
Oreb M. Tucker,	987 52	
L. W. Burlen, Jr., to February 15,	124 98	
Extra clerical services,	660 00	
		3,722 50
INCIDENTALS.		
BlotTERS,	\$26 75	
Carriage hire,	161 00	
Check books,	690 00	
Copying press,	5 80	
Document boxes,	11 25	
Directories,	11 00	
Erasers,	4 50	
Amounts carried forward,	\$910 30	\$22,022 50

STATEMENT VII.

Revenue Expenses.

DETAILS 136.

TREASURER'S DEPARTMENT — *Continued.*

<i>Amounts brought forward,</i>		\$910 30	\$22,022 50
Expressage,		9 95	
Extra clerical services,		1,270 14	
Files and filing cases,		32 40	
Ink and inkstands,		7 90	
Labor on safety vault,		42 25	
Memorandum blocks,		50 50	
Messenger,		1,706 20	
Newspapers,		30 00	
Paper and envelopes,		330 06	
Pencils,		24 18	
Pens and holders,		49 90	
Portfolios,		22 50	
Postage,		1,569 52	
Printing and binding,		854 57	
Publications,		37 25	
Record and account books,		297 50	
Rubber bands,		46 50	
Self-inking stamps,		48 35	
Stationery and office supplies,		110 70	
Sundry incidentals,		39 75	
Telephone and telegrams,		76 73	
Travelling expenses,		8 84	
Typewriter and supplies,		62 45	
Wrapping paper, twine, etc.,		17 50	
Extra clerical service, account of Spanish war:—			
Rena A. Sylvester,	\$661 50		
Bessie A. Sprague,	660 00		
Olive H. Pitman,	629 00		
May E. Arey,	611 00		
W. C. Coveny,	466 20		
C. M. Carney,	435 00		
J. E. Cunningham,	388 80		
John Q. Adams,	300 60		
Fred L. Eno,	300 00		
Mary L. Jones,	300 00		
Alice R. Smith,	300 00		
George W. Patten,	240 00		
E. H. Barlow,	210 00		
F. A. Gould,	209 00		
Edith M. Dow,	180 00		
Maud H. Arey,	140 00		
G. S. Hall,	126 50		
N. M. Sanman,	113 30		
K. Mann,	103 55		
Louise S. Kolb,	90 00		
Emma Edmands,	90 00		
G. E. Smallwood,	90 00		
<i>Amounts carried forward,</i>		\$7,655 94	\$22,022 50

STATEMENT VII.

Revenue Expenses.

DETAILS 137 AND 138.

TREASURER'S DEPARTMENT — *Concluded.*

Amounts brought forward, . . .	\$7,655 94	\$22,022 50
Grace Harris, . . . \$90 00		
Charles O. Tufts, . . . 60 00		
H. S. Bridge, . . . 89 15		
Elizabeth A. Balch, . . . 38 40		
James C. Bond, . . . 30 75		
A. B. C. Deming, . . . 28 80		
L. P. Bridge, . . . 12 80		
	6,944 35	14,600 29
Total expenses of the Treasurer's department, 1899, . . .		\$36,622 79

DETAILS No. 137.

TREASURER'S LEGACY TAX CLERK.

[Acts 1895, chap. 276; 1899, chap. 89.]

George S. Hatch, salary, . . .		\$1,800 00
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DETAILS No. 138.

COLLATERAL LEGACY TAX EXPENSES.

[Acts 1891, chap. 425; 1892, chap. 379; 1895, chap. 276; 1899, chap. 89.]

Appraisals of estates, . . .	\$482 00	
Clerical service, . . .	300 00	
Copying inventories, . . .	45 65	
Printing, . . .	6 32	
Publications, . . .	6 00	
		\$839 97

STATEMENT VII. Revenue Expenses. DETAILS 139 AND 140.

DETAILS No. 139.

EXTRA CLERICAL ASSISTANCE IN CARE AND CUSTODY OF TRUST DEPOSITS.

[Acts 1891, chap. 233; 1899, chap. 89.]

James C. Bond,	\$333 33	
Eben Sumner,	233 34	
H. S. Bridge,	200 00	
W. P. Marden,	200 00	
L. P. Bridge,	200 00	
C. A. Balch,	200 00	
A. B. C. Deming,	150 00	
M. E. Barker,	150 00	
George S. Hatch,	66 67	
John Q. Adams,	66 66	
		\$1,800 00

DETAILS No. 140.

DEPUTY SEALER OF WEIGHTS AND MEASURES.

[Acts 1890, chap. 426; 1899, chap. 89.]

Daniel C. V. Palmer, salary, . . . . .	.	\$1,200 00
Badge,	\$12 00	
Dental motor,	23 00	
Expressage,	5 55	
Hardware,	15 47	
Sundry incidentals,	28 67	
Travel,	531 14	
Weights,	5 85	
		621 68
		\$1,821 68

STATEMENT VII.

Revenue Expenses.

DETAILS 141.

AUDITOR'S DEPARTMENT.

DETAILS No. 141.		
[Pub. Stat., chap. 16; Acts 1888, chap. 482; 1889, chap. 70; 1891, chap. 375; 1894, chap. 397; 1898, chap. 521; 1899, chaps. 7, 151 and 331.]		
AUDITOR.		
John W. Kimball, salary,		\$3,500 00
CLERKS.		
William D. Hawley, first,	\$2,200 00	
James Pope, second,	2,000 00	
		4,200 00
EXTRA CLERKS.		
William H. Pomeroy,	\$1,500 00	
Laura Wilkins,	1,500 00	
Matthew C. Grier,	1,500 00	
Extra clerical services,	1,119 17	
		5,619 17
STENOGRAPHER.		
Irena Hodges,		1,200 00
MESSENGER.		
Louis Epple,		879 30
INCIDENTALS.		
Atlases,	\$28 50	
Blotting paper,	7 50	
Carriage hire,	10 50	
Directories,	11 00	
Expressage,	30 10	
Eyelets,	10 50	
Index cards,	30 00	
Memorandum blocks,	4 90	
Newspapers,	19 00	
Paper and envelopes,	13 88	
Pencils,	11 25	
Pens and holders,	15 60	
Postage,	22 00	
Printing and binding,	716 28	
Publications,	11 00	
Record and account books,	26 75	
Rubber bands,	16 63	
Self-inking stamps,	5 95	
Amounts carried forward,	\$991 34	\$15,398 47

STATEMENT VII.

Revenue Expenses.

DETAILS 142.

AUDITOR'S DEPARTMENT — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$991 84	\$15,398 47
Stationery and office supplies, . . .	32 15	
Telephone and telegrams, . . .	12 60	
Travel, . . .	15 40	
Typewriter supplies, . . .	15 15	
Wrapping paper, . . .	4 16	
		1,070 80
Total expenses of Auditor's department, 1899, . . .	. . .	\$16,469 27

DETAILS No. 142.

STATE PRINTING EXPERT.

[Acts 1893, chap. 237; 1896, chap. 243; 1899, chap 7.]

Henry S. Fisher, services,	\$1,500 00
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STATEMENT VII.

Revenue Expenses.

DETAILS 148.

ATTORNEY-GENERAL'S DEPARTMENT.

DETAILS No. 148.

[Pub. Stat., chap. 17; Acts 1889, chap. 402; 1896, chap. 490; 1898, chap. 4; 1899, chap. 15.]

ATTORNEY-GENERAL.		
Hosea M. Knowlton, . . . . .	. . . . .	\$5,000 00
ASSISTANTS TO THE ATTORNEY-GENERAL.		
Frederick E. Hurd,	\$4,500 00	
James Mott Hallowell,	3,750 00	
Franklin C. Hammond,	2,750 00	
Arthur W DeGoosh,	1,750 00	
		12,750 00
STENOGRAPHERS.		
Caroline M. Crawford,	\$1,200 00	
Clarissa L. Hill,	540 00	
		1,740 00
MISCELLANEOUS.		
Advertising,	\$22 00	
Binding books,	22 70	
Card index, etc.,	59 64	
Copying court records,	54 04	
Costs in civil actions,	893 57	
Document cases,	28 88	
Entry fee,	30 00	
Expert services,	30 00	
Expressage,	17 72	
Extra services,	14 50	
Legal services,	2,231 96	
Lunches,	25 60	
Messenger,	826 82	
Newspapers,	39 94	
Office boy,	290 89	
Photographs, etc.,	23 10	
Postage,	408 61	
Printing,	728 86	
Publications and reference books,	878 82	
Stationery and office supplies,	316 92	
Stenographers,	2,623 25	
Sundry incidentals,	53 69	
Telephone and telegrams,	485 53	
Travelling expenses,	482 56	
Typewriter,	40 00	
Typewriter, inspection of,	30 00	
Typewriter supplies,	70 51	
Witness fees,	60 63	
		10,790 74
Total expenses of the Attorney-General's department, 1899,		\$30,280 74

STATEMENT VII.

Revenue Expenses.

DETAILS 144.

STATE HOUSE EXPENSES.

DETAILS No. 144.

CARE OF STATE HOUSE AND GROUNDS.

[Acts 1896, chap. 284; 1899, chap. 74.]

Charles T. Williams, services,	\$777 50
Michael Griffin, services,	661 25
Zephaniah Clinton, services,	40 00
Brushes, brooms, etc.,	16 50
Belting,	66 00
Carpenter work,	954 17
Camphor,	6 30
Cleaning carpets, etc.,	110 26
Cleaning offices, halls, etc.,	5,059 10
Cleaning windows,	380 52
Cleaning and repairing furniture,	12 20
Clocks and repairs,	3 50
Copper netting,	557 00
Cuspidors,	33 75
Electric protection (burglar),	365 00
Electric work,	418 10
Engine supplies,	30 28
Expressage,	15 77
Fan motor,	12 00
Flags and bunting,	161 40
Furniture,	23 25
Garden supplies,	291 49
Hardware,	39 58
Ice,	1,027 14
Labor,	620 72
Locks and keys,	4 86
Matches,	1 80
Painting and glazing,	313 20
Plastering,	87 83
Plumbing,	89 89
Pumice,	82 65
Removing snow and ice,	350 95
Repairs,	820 22
Sand, sawdust, etc.,	99 60
Screens,	13 00
Soap,	8 09
Spring water,	173 87
Step ladders,	5 25
Sundries,	214 58
Telephone and telegrams,	30 00
<i>Amount carried forward,</i>	\$13,978 57

STATEMENT VII.

Revenue Expenses.

DETAILS 145 AND 146.

CARE OF STATE HOUSE AND GROUNDS — <i>Concluded.</i>		
Amount brought forward, . . .	\$13,978 57	
Time service,	30 00	
Toilet paper,	60 00	
Trucks,	15 34	
Washing towels,	270 41	
Water rates,	1 20	
Wire rope,	178 20	\$14,533 72
DETAILS No. 145.		
ENGINEERS' DEPARTMENT.		
[Acts 1887, chap. 123; 1895, chap. 234; 1899, chap. 74.]		
Charles A. Legg, chief engineer, . . .	\$2,400 00	
ASSISTANT ENGINEERS.		
Peter Phenney,	1,300 00	
Charles A. Browning,	1,300 00	
Louis E. Blackmer,	1,200 00	
Patrick Walsh,	1,200 00	
John Monahan,	1,000 00	
James Lind,	960 00	
James Callahan,	800 00	10,160 00
DETAILS No. 146.		
WATCHMEN AND ASSISTANT WATCHMEN.		
[Acts 1887, chap. 123; 1895, chap. 234; 1899, chap. 74]		
WATCHMEN.		
Daniel W. Taft,	\$1,000 00	
Joseph B. Brown,	1,000 00	
Henry Richardson,	1,000 00	
ASSISTANT WATCHMEN.		
Charles O. Adams,	900 00	
John F. Berry,	900 00	
Carrol D. Dimick,	900 00	
Surrill Flint,	900 00	
George F. Moses,	900 00	
Charles F. Tenney,	900 00	
Henry G. Weston,	900 00	
John H. Weston,	900 00	
Henry C. Ladd, to February 3, . . .	83 04	
Charles E. Pratt, from February 4, . .	816 96	11,100 00
Amount carried forward,		\$35,793 72

STATEMENT VII. Revenue Expenses. DETAILS 147 AND 148.

DETAILS No. 147.

FIREMEN, OILERS, ETC.

[Acts 1887, chap. 128; 1895, chap. 284; 1899, chap. 74.]

Amount brought forward,		\$35,793 72
FIREMEN.		
John L. Chandler,	\$1,000 00	
George A. McKendry,	900 00	
Robert Black,	900 00	
James Hurley,	900 00	
John R. Dexter,	900 00	
Thomas L. Hawkins,	900 00	
David S. Tillson,	900 00	
Chauncey Whitcher,	900 00	
Eugene W. Hussey,	900 00	
OILERS.		
William Allison,	900 00	
J. F. Archdeacon,	700 00	
Frederick C. Remmonds,	583 33	
Fred A. Davis,	116 67	
		10,500 00
DETAILS No. 148.		
SPECIAL MESSENGER AND PORTERS.		
[Acts 1887, chap. 128; 1895, chap. 284; 1899, chap. 74.]		
SPECIAL MESSENGER.		
George L. Fillebrown,	\$1,100 00	
PORTERS.		
Leonard A. Harris,	700 00	
J. William H. Johnson,	700 00	
Joseph H. Smith,	700 00	
Benjamin T. Tanner,	700 00	
J. Holman Pryor,	700 00	
Zephaniah T. Clinton,	504 16	
		5,104 16
Amount carried forward,		\$51,397 88

STATEMENT VII.

Revenue Expenses.

DETAILS 149 AND 150.

DETAILS No. 149.		
SERGEANT-AT-ARMS' MESSENGERS.		
[Acts 1887, chap. 128; 1898, chap. 409; 1895, chap. 284; 1899, chap. 74.]		
Amount brought forward,		\$51,397 88
Marcus Kimball,	\$1,600 00	
Charles W Philbrick,	1,100 00	
Louis A. Phillips,	1,100 00	
Henry W. Beal,	400 00	
		4,200 00
DETAILS No. 150.		
FUEL AND LIGHTS.		
[Acts 1887, chap. 128; 1895, chap. 284; 1899, chap. 74.]		
Belting,	\$57 02	
Brushes,	46 05	
Coal and wood,	18,066 34	
Disinfectants,	5 00	
Drip pans,	10 25	
Electric lighting,	158 47	
Electric supplies,	784 10	
Engine supplies,	1,070 41	
Engineers' instruments,	1 00	
Express and freight,	16 85	
Fire brick,	7 46	
Gas,	190 70	
Hardware and tools,	706 75	
Hose,	38 26	
Iron,	130 83	
Labor,	204 56	
Lubricator,	9 50	
Machinists' labor,	1 75	
Machinists' tools and supplies,	89 88	
Mason work,	36 26	
Oil, illuminating,	18 32	
Oil, lubricating,	291 89	
Paints,	38 21	
Plumbing and stock,	367 45	
Removing ashes, etc.,	393 83	
Repairs, elevators, etc.,	51 60	
Repairs, engines, boilers, etc.,	133 36	
Repairs, sundry,	572 13	
Rubber packing,	19 83	
Sponges,	5 50	
Steam pipe and fittings,	23 13	
Amounts carried forward,	\$23,546 69	\$55,597 88

STATEMENT VII.

Revenue Expenses.

DETAILS 151 TO 153.

FUEL AND LIGHTS — Concluded.

Amounts brought forward, . . .	\$23,546 69	\$55,597 88
Sundries,	178 04	
Waste,	100 75	
Water rates,	4,885 40	
Wheelbarrows, etc.,	24 88	
		28,185 76
DETAILS No. 151.		
ELEVATOR EXPENSES.		
[Acts 1895, chap. 284; 1899, chap. 74.]		
SUPERINTENDENT.		
John B. Walsh,	\$1,200 00	
ELEVATOR MEN.		
Robert J. Taylor,	800 00	
N. D. Curry,	800 00	
Edson Mills,	800 00	
Robert Glavin,	800 00	
Milo J. Proctor,	800 00	
J. W. Cropper,	800 00	
Fred A. Davis,	666 66	
Fred C. Remmonds,	133 34	
		6,800 00
DETAILS No. 152.		
TELEPHONES.		
[Acts 1895, chap. 284; 1899, chap. 74.]		
New England Telephone Company, rentals, . . . . .	. . .	4,487 37
DETAILS No. 153.		
STATE HOUSE MATRON.		
[Acts 1895, chap. 284; 1899, chap. 74.]		
Margaret Noonan, matron, . . . . .	. . .	800 00
Amount carried forward, . . . . .	. . .	\$95,871 01

STATEMENT VII.

Revenue Expenses.

DETAILS 154 AND 155.

DETAILS No. 154.		
COMMONWEALTH BUILDING.		
[Acts 1882, chap. 262; 1887, chap. 128; 1895, chap. 284; 1899, chap. 74.]		
Amount brought forward,		\$95,871 01
JANITOR.		
Joseph S. Adlington,	\$900 00	
WATCHMAN.		
John Kyle,	912 50	
MISCELLANEOUS EXPENSES.		
Brushes and brooms,	24 98	
Carpenter work,	24 50	
Cleaning offices, halls, etc.,	152 50	
Clock repairs,	1 50	
Gas,	159 70	
Gas fixtures, etc.,	1 75	
Hardware,	8 35	
Ice,	51 70	
Labor,	51 30	
Painting and glazing,	1 50	
Plumbing,	49	
Repairs,	120 92	
Spring water,	10 07	
Sundries,	31 03	
Telephone,	39 00	
Washing towels,	16 83	
Washing windows,	33 80	
Water rates,	59 99	
		2,602 41
DETAILS No. 155.		
NEW FURNITURE AND FIXTURES.		
[Acts 1899, chap. 74.]		
Furniture,	\$1,967 00	
Linoleum,	34 62	
Rugs,	12 50	
		2,014 12
Total State House expenses, 1899,		\$100,487 54

STATEMENT VII.

Revenue Expenses.

DETAILS 156.

PRINTING.

DETAILS No. 156.

PUBLIC DOCUMENTS.

[Acts 1894, chap. 393; 1895, chaps. 54, 96, 250, 463 and 488; 1896, chaps. 189, 221 and 223; 1898, chap. 320; Res. 1899, chap. 99; Acts 1899, chaps. 160, 309 and 335.]

In compliance with law the following reports were issued:—		
15,000 copies State Board of Agriculture,	\$5,442 52	
25,000 copies State Board of Agriculture (Experiment Station),	888 18	
1,500 copies State Board of Agriculture (Dairy Bureau),	53 50	
		\$6,384 20
2,500 copies Commissioners of Savings Banks, Part I.,	\$2,639 08	
2,000 copies Commissioners of Savings Banks, Part II.,	1,263 27	
		3,902 35
2,250 copies Railroad Commissioners, Part I.,	\$1,734 40	
2,000 copies Railroad Commissioners, Part II.,	2,139 72	
		3,874 12
2,500 copies Insurance Commissioner, Part I. (Fire and Marine),	\$1,800 82	
4,000 copies Insurance Commissioner, Part II. (Life),	1,797 52	
		3,598 34
5,000 copies report State Board of Health,		4,307 95
4,000 copies report of Free Public Library Commission,		3,035 78
5,000 copies report of State Board of Education,		2,848 13
6,000 copies Statistics of Manufactures,		2,382 20
6,000 copies report of Massachusetts Highway Commissioners,		2,003 09
2,000 copies report of Chief of District Police,		1,864 57
1,500 copies report of the Auditor of Accounts,		1,828 55
4,500 copies report of Metropolitan Water Board,		1,676 74
Amount carried forward,		\$37,706 02

STATEMENT VII

Revenue Expenses.

DETAILS 156.

PUBLIC DOCUMENTS — *Continued.*

<i>Amount brought forward,</i> . . .	\$37,706 02
2,500 copies Abstract of Returns from Corporations, . . .	1,556 31
4,000 copies report of the Metropolitan Park Commissioners, . . .	1,315 26
2,000 copies report of Adjutant-General, . . .	1,239 10
2,000 copies report of Board of Lunacy and Charity, . . .	1,178 95
3,500 copies report of Gas and Electric Light Commissioners, . . .	1,166 63
1,750 copies report of Prison Commissioners, . . .	950 80
2,500 copies Return of Assessed Polls, etc., . . .	936 24
2,000 copies Registration of Births, Marriages and Deaths, . . .	788 04
3,000 copies report of Metropolitan Sewerage Commission, . . .	730 25
2,000 copies report of Tax Commissioner of the Commonwealth, . . .	706 42
1,500 copies report of State Librarian, . . .	669 01
10,000 copies report of Civil Service Commissioners, . . .	619 05
5,000 copies report of trustees of Massachusetts Agricultural College, . . .	604 56
2,500 copies report of Attorney-General of the Commonwealth, . . .	592 27
1,900 copies report of Treasurer and Receiver-General, . . .	586 98
1,250 copies report of trustees of Perkins Institution for the Blind, . . .	398 50
2,000 copies report of State Board of Arbitration, . . .	298 35
2,000 copies report of trustees of Worcester Insane Hospital, . . .	253 16
2,500 copies report of trustees of State Almshouse, . . .	252 29
2,000 copies report of trustees of Lyman and Industrial Schools, . . .	240 01
3,500 copies report of Board of Registration in Medicine, . . .	225 91
2,000 copies report of Harbor and Land Commissioners, . . .	208 04
2,000 copies report of trustees of Taunton Insane Hospital, . . .	186 61
2,000 copies report of Commissioner of Public Records, . . .	184 63
1,500 copies report of Controller of County Accounts, . . .	182 39
1,500 copies report of Board of Cattle Commissioners, . . .	155 96
<i>Amount carried forward,</i> . . .	\$53,931 74

STATEMENT VII.

Revenue Expenses.

DETAILS 156.

PUBLIC DOCUMENTS — *Concluded.*

<i>Amount brought forward,</i> . . .	\$53,931 74	
2,500 copies report of trustees of State Farm, . . .	152 40	
2,000 copies report of trustees of Westborough Insane Hospital, . . .	166 15	
2,000 copies report of trustees of Northampton Insane Hospital, . . .	145 61	
2,000 copies report of trustees of Massachusetts Hospital for Dipsomaniacs and Inebriates, . . .	121 25	
2,000 copies report of trustees of Danvers Insane Hospital, . . .	138 05	
1,500 copies report of General Superintendent of Prisons, . . .	118 28	
1,500 copies report of trustees of Medfield Insane Asylum, . . .	104 68	
1,500 copies report of Topographical Survey Commission, . . .	120 08	
1,500 copies report of Secretary of the Commonwealth, . . .	87 65	
1,500 copies report of trustees of Massachusetts Hospital for Epileptics, . . .	84 35	
2,500 copies report of Board of Registration in Dentistry, . . .	78 34	
3,000 copies report of trustees of Massachusetts Hospital for Consumptives, . . .	65 02	
1,500 copies report of trustees of School for Feeble-minded, . . .	63 15	
1,500 copies report of Board of Registration in Pharmacy, . . .	50 13	
1,500 copies report of Board of Police for the city of Fall River, . . .	41 64	
1,500 copies report of Commissioners of Nautical Training School, . . .	38 32	
1,500 copies report of Inspector of Gas Meters, . . .	28 96	
1,500 copies report of Commissioners of Firemen's Relief Fund, . . .	21 35	
Sundry documents, etc., . . .	57 40	
Binding 500 copies each of Vols. I. to X., and Vol. XII. of Public Documents of 1898, . . .	3,895 50	
List of Public Documents for 1900, . . .	12 97	
Slips, circulars, etc., . . .	2 00	
Storage of plates, . . .	1,100 00	
		60,625 02
<i>Amount carried forward,</i> . . .	. . .	\$60,625 02

STATEMENT VII.

Revenue Expenses.

DETAILS 157 TO 159.

DETAILS No. 157.		
PRINTING GENERAL LAWS.		
[Pamphlet edition of Acts and Resolves.]		
[Acts 1894, chap. 393; 1899, chap. 160.]		
Amount brought forward,		\$60,625 02
25,000 copies,—		
Presswork and composition,	\$1,884 18	
Binding,	793 57	
Printing, folding and mailing signatures,	229 50	
Wrappers (one cent),	127 05	
		3,034 30
DETAILS No. 158.		
ACTS AND RESOLVES (BLUE BOOK).		
[Acts 1894, chap. 393; 1895, chap. 250; 1899, chaps. 160, 336 and 385.]		
12,000 copies,—		
Presswork and composition,	\$3,816 28	
Binding,	2,360 13	
Electrotyping and boxing plates,	477 87	
Alterations and extra proofs,	77 00	
Labels for covers,	16 63	
		6,747 91
DETAILS No. 159.		
TERM REPORTS.		
[Acts 1889, chap. 471; 1894, chap. 393; 1899, chap. 160.]		
453 copies Massachusetts reports, Vol. 171,—		
353 forwarded to the several cities and towns, 100 to the Secretary of State,	\$611 55	
453 copies Massachusetts reports, Vol. 173,—		
353 forwarded to the several cities and towns, 100 to the Secretary of State,	611 55	
		1,223 10
Amount carried forward,		\$71,630 33

STATEMENT VII. Revenue Expenses. DETAILS 160 AND 161.

DETAILS No. 160.

ASSESSORS' BOOKS AND BLANKS.

[Pub. Stat., chap. 11; Acts 1899, chap. 160.]

<i>Amount brought forward,</i> . . . .	. . . .	\$71,630 33
Printing 495 valuation books,	\$605 97	
Receipts, labels, slips, etc.,	7 30	
		613 27

DETAILS No. 161.

PRINTING AND DISTRIBUTING BALLOTS FOR ELECTIONS.

[Acts 1893, chap. 417; 1899, chap. 160.]

Ballots (State election),—		
1,311,500 official,	\$3,934 50	
24,425 specimen,	586 20	
77,000 instruction cards,	583 60	
27,000 "penalties,"	233 60	
Folding, counting and shipping,	1,049 20	
Electrotyping,	276 80	
Expressage,	271 05	
Packing cases,	226 43	
Night work,	168 00	
Postage,	6 44	
Newspaper lists,	66 50	
Sundries,	65 87	
	\$7,468 19	
Ballots (liquor license),—		
110,000 "Yes and No,"	108 35	
Ballots (13th Suffolk Representative District, special),—		
11,600 official, {	45 78	
200 specimen, {		
Blank books,	118 21	
Envelopes,	29 06	
Expressage,	3 00	
Receipts, slips, labels, etc.,	152 05	
		7,924 64
<i>Amount carried forward,</i> . . . .	. . . .	\$80,168 24

STATEMENT VII.

Revenue Expenses.

DETAILS 162 TO 165.

DETAILS No. 162.		
PUBLICATION OF THE EARLY ACTS AND RESOLVES OF THE GENERAL COURT.		
[Res. 1889, chap. 104; Acts 1899, chap. 160.]		
Amount brought forward, . . . . .	. . . . .	\$80,168 24
Charles K. Darling, services, . . \$500 00		
Annie L. Burr, services, . . . 660 00		
Extra clerical service, 53 34		
	\$1,213 34	
Printing and binding 1,000 copies Acts and Resolves, 1804-05,	2,289 19	
		3,502 53
DETAILS No. 163.		
PUBLISHING LAWS.		
[Acts 1894, chap. 393; 1899, chap. 160.]		
"Boston Daily Advertiser," publishing general laws, . . . . .	. . . . .	500 00
DETAILS No. 164.		
REGISTRATION BOOKS AND BLANKS, INDEXING RETURNS AND EDITING REGISTRATION REPORTS.		
[Pub. Stat., chap. 32; Acts 1899, chap. 160.]		
Card indexes, etc.,	\$2,689 67	
Printing and binding,	602 50	
F. A. Harris, M.D., editing report, . . .	500 00	
		3,792 17
DETAILS No. 165.		
PURCHASE OF PAPER FOR THE COMMONWEALTH.		
[Res. 1882, chap. 56; Acts 1899, chap. 160.]		
Paper purchased under the direction of the Secretary of the Commonwealth, —		
Carter, Rice & Co.,	\$20,416 27	
G. W. Wheelwright Paper Company, . . .	9,477 52	
Advertising,	26 03	
		29,919 82
Amount carried forward, . . . . .	. . . . .	\$117,882 76

STATEMENT VII.

Revenue Expenses.

DETAILS 166 TO 169.

DETAILS No. 166.

PREPARATION OF TABLES AND INDEXES RELATING TO THE
STATUTES OF THE PRESENT AND PREVIOUS YEARS.

[Acts 1882, chap. 238; 1899, chap. 8.]

<i>Amount brought forward,</i>		\$117,882 76
Fisher Ames, services,		500 00

DETAILS No. 167.

PRINTING MASSACHUSETTS REVOLUTIONARY
RECORDS.

[Res. 1899, chap. 8.]

Printing and binding 1,000 copies of "Massachusetts Soldiers and Sailors in the Revolutionary War," Vol. V.,		2,921 34
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DETAILS No. 168.

BLANK FORMS FOR TOWN OFFICERS.

[Acts 1893, chap. 417; 1899, chap. 160]

Advertising,	\$1,116 65	
Billets, slips, blanks, etc.,	435 00	
Blank books,	116 41	
Envelopes,	27 87	
Postage,	28 60	
Printing and binding 5,000 copies "Supplement to Election Laws,"	70 60	
		1,795 13

DETAILS No. 169.

PRINTING AND BINDING REPORTS OF THE DE-
CENNIAL CENSUS.

[Acts 1896, chap. 118; 1898, chap. 63.]

Printing and binding 5,500 copies Vol. III : — Presswork and composition, . \$4,107 37 Electrotyping, 836 12 Binding, 1,000 81	\$5,444 30	
<i>Amounts carried forward,</i>	\$5,444 30	\$123,099 23

STATEMENT VII.

Revenue Expenses.

DETAILS 170.

PRINTING AND BINDING REPORTS OF THE DECENNIAL
CENSUS — *Concluded.*

Amounts brought forward,	\$5,444 80	\$123,099 23
Printing and binding 1,000 copies, Part I.,	92 63	
Printing and binding 1,000 copies, Part II.,	61 83	
Printing and binding 1,000 copies, Part III.,	138 01	
Printing and binding 5,500 copies Vol. IV. : —		
Presswork and composition, . \$2,921 83		
Electrotyping, 502 47		
Binding, 1,126 13		
	4,550 43	
Printing and binding 1,000 copies, Part I.,	103 83	
Printing and binding 1,000 copies, Part II.,	92 65	
Printing and binding 1,000 copies, Part III.,	40 30	
Printing and binding 1,000 copies, Part IV.,	54 85	
Printing and binding 1,000 copies, Part V.,	137 96	
Composition and presswork on Vol. VI., in part,	3,321 67	
		14,038 46
DETAILS No. 170.		
PRINTING ADDITIONAL COPIES BRADFORD'S HISTORY OF PLYMOUTH PLANTATION.		
[Res. 1899, chap. 48.]		
Printing and binding 3,600 copies,		2,442 22
Total for State printing, 1899,		\$139,579 91

STATEMENT VII.

Revenue Expenses.

DETAILS 171.

JUDICIARY.

DETAILS No. 171.

SUPREME JUDICIAL COURT.

[Pub. Stat., chap. 16, sect. 28, and chaps. 150, 153 and 159; Acts 1887, chap. 291; 1890, chap. 294; 1891, chap. 89; 1892, chaps. 104 and 280; 1894, chap. 136; 1899, chaps. 13, 310 and 333.]

Walbridge A. Field, chief justice, died July 15, salary, . . . \$4,052 43 Travel, 270 15		
	\$4,322 58	
Oliver W. Holmes, chief justice, from August 2, salary, . . . \$3,104 85 Travel, 207 00		
	3,311 85	
Oliver W. Holmes, associate jus- tice, to August 1, salary, . . . \$4,102 15 Travel, 293 00		
	4,395 15	
Marcus P. Knowlton, associate justice, salary, \$7,000 00 Travel, 500 00		
	7,500 00	
James M. Morton, associate jus- tice, salary, \$7,000 00 Travel, 500 00		
	7,500 00	
John Lathrop, associate justice, salary, \$7,000 00 Travel, 500 00		
	7,500 00	
James M. Barker, associate jus- tice, salary, \$7,000 00 Travel, 500 00		
	7,500 00	
John W. Hammond, associate jus- tice, salary, \$7,000 00 Travel, 500 00		
	7,500 00	
William C. Loring, associate justice, from September 11, sal- ary, \$2,138 87 Travel, 152 80		
	2,291 67	
		\$51,821 25
Amount carried forward,		\$51,821 25

STATEMENT VII.

Revenue Expenses.

DETAILS 171

SUPREME JUDICIAL COURT—*Concluded.*

<i>Amount brought forward,</i>		\$51,821 25
CLERK.		
Henry A. Clapp, salary,		3,000 00
REPORTER OF DECISIONS.		
George F. Tucker, salary,	\$4,000 00	
Mary Douglass, services,	1,020 49	
C. H. Cooper, services,	561 00	
John M. Gould, services,	200 00	
C. N. Harris, services,	69 00	
George F. Tucker, expenses,	84 51	
Postage, etc.,	5 00	
Publications,	60 00	6,000 00
EXPENSES, SUPREME JUDICIAL COURT.		
George L. Mayberry, services,	\$166 40	
Books,	4 50	
Binding,	6 25	
Card index,	48 00	
Docket cases,	15 00	
Postage and expressage,	18 39	
Printing,	176 50	
Record books, dockets, etc.,	9 50	
Reference books,	27 00	
Stationery and office supplies,	471 95	
Typewriter supplies,	2 95	946 44
OFFICERS IN ATTENDANCE UPON THE SUPREME JUDICIAL COURT.		
James F. Goodwin, services,	\$400 00	
Robert Herter, services,	400 00	
James F. McCarthy, services,	400 00	
Robert J. Murray, services,	400 00	
Daniel H. Ryan, services,	400 00	
Christie A. Scheele, services,	400 00	2,400 00
SUPREME JUDICIAL COURT CLERKS.		
Roselle Wylls,	\$1,200 00	
Frances W. Pike,	500 00	
M. E. Crosby,	108 86	
J. M. Gould,	20 00	
Sanford Robinson,	110 13	
Typewriting,	9 80	1,948 79
CLERK FOR SUPREME JUDICIAL COURT, SUFFOLK COUNTY.		
John Noble, salary,		1,500 00
RETIRED JUSTICES, SUPREME JUDICIAL COURT.		
Charles Allen,		5,250 00
<i>Amount carried forward,</i>		\$72,861 48

STATEMENT VII.

Revenue Expenses.

DETAILS 172.

DETAILS No. 172.

SUPERIOR COURT.

[Pub. Stat., chap. 153; Acts 1892, chap. 328; 1896, chap. 526; 1899, chaps. 18 and 310.]

<i>Amount brought forward,</i> . . . .	. . . .	\$72,861 48
Albert Mason, chief justice, salary, \$6,000 00		
Travel, 500 00		
	\$6,500 00	
Caleb Blodgett, associate justice,		
salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
Justin Dewey, associate justice,		
salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
Edgar J. Sherman, associate jus-		
tice, salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
Robert R. Bishop, associate jus-		
tice, salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
Daniel W. Bond, associate justice,		
salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
Henry K. Braley, associate justice,		
salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
John Hopkins, associate justice,		
salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
Elisha B. Maynard, associate jus-		
tice, salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
Franklin G. Fessenden, associate		
justice, salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
James B. Richardson, associate jus-		
tice, salary, \$5,500 00		
Travel, 500 00		
	6,000 00	
<i>Amounts carried forward,</i>	\$66,500 00	\$72,861 48

STATEMENT VII.

Revenue Expenses.

DETAILS 173.

SUPERIOR COURT — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$66,500 00	\$72,861 48
Charles S. Lilley, associate justice,		
salary,	\$5,500 00	
Travel,	500 00	
	6,000 00	
Henry N. Sheldon, associate justice,		
salary,	\$5,500 00	
Travel,	500 00	
	6,000 00	
Francis A. Gaskill, associate justice,		
salary,	\$5,500 00	
Travel,	500 00	
	6,000 00	
John H. Hardy, associate justice,		
salary,	\$5,500 00	
Travel,	500 00	
	6,000 00	
William B. Stevens, associate justice,		
salary,	\$5,500 00	
Travel,	500 00	
	6,000 00	
John A. Aiken, associate justice,		
salary,	\$5,500 00	
Travel,	500 00	
	6,000 00	
Charles U. Bell, associate justice,		
salary,	\$5,500 00	
Travel,	500 00	
	6,000 00	
		108,500 00

DETAILS No. 173.

COURTS OF PROBATE AND INSOLVENCY.

[Pub. Stat., chaps. 157 and 158; Acts 1885, chaps. 203, 205 and 304; 1886, chap. 114; 1887, chap. 39; 1888, chap. 230; 1889, chaps. 136 and 209; 1890, chap. 192; 1892, chaps. 230 and 337; 1893, chaps. 151, 344 and 469; 1894, chaps. 259, 322, 352, 377 and 527; 1896, chaps. 174, 364 and 459; 1896, chap. 219; 1897, chaps. 317 and 333; 1898, chaps. 117, 234, 280, 332 and 520; 1899, chaps. 13, 191, 264 and 331.]

SALARIES OF JUDGES.			
John W. McKim, Suffolk County,	.	\$5,000 00	
Robert Grant, Suffolk County,	.	5,000 00	
Charles J. McIntire, Middlesex County,	.	4,500 00	
George F. Lawton, Middlesex County,	.	4,500 00	
Rollin E. Harmon, Essex County,	.	3,700 00	
William T. Forbes, Worcester County,	.	3,500 00	
William E. Fuller, Bristol County,	.	3,000 00	
<i>Amounts carried forward,</i> . . .		\$29,200 00	\$181,361 48

STATEMENT VII.

Revenue Expenses.

DETAILS 173.

COURTS OF PROBATE AND INSOLVENCY — *Continued.*

<i>Amounts brought forward,</i> .. .	\$29,200 00	\$181,361 48
Charles L. Long, Hampden County, . .	3,000 00	
George White, Norfolk County, died July 31,	1,633 33	
James H. Flint, Norfolk County, from Sep- tember 7,	894 44	
Edward T. Slocum, Berkshire County, . .	2,500 00	
Benjamin W. Harris, Plymouth County, . .	2,000 00	
William G. Bassett, Hampshire County, . .	1,600 00	
Chester C. Conant, Franklin County, died May 5,	520 16	
Francis M. Thompson, Franklin County, from May 18,	931 45	
Hiram P. Harriman, Barnstable County, . .	1,300 00	
Thaddeus C. Defriez, Nantucket County, . .	700 00	
Charles G. M. Dunham, Dukes County, . .	700 00	
		44,979 38
[Acts 1892, chap. 337; 1894, chap. 377.]		
Hiram P. Harriman, services,	\$960 00	
Charles L. Long, services,	315 00	
Rollin E. Harmon, services,	90 00	
William T. Forbes, services,	30 00	
Thaddeus C. Defriez, services,	30 00	
William E. Fuller, services,	45 00	
Benjamin W. Harris, services,	15 00	
Charles G. M. Dunham, services,	15 00	
Charles J. McIntire, services,	75 00	
Francis M. Thompson, services,	45 00	
		1,620 00
SALARIES OF REGISTERS.		
Elijah George, Suffolk County,	\$5,000 00	
Samuel H. Folsom, Middlesex County, . .	4,000 00	
Jeremiah T. Mahoney, Essex County, . .	3,300 00	
George H. Harlow, Worcester County, . .	3,000 00	
Samuel B. Spooner, Hampden County, . .	2,500 00	
Arthur M. Alger, Bristol County,	2,500 00	
Jonathan Cobb, Norfolk County,	2,300 00	
Frederick R. Shaw, Berkshire County, . .	1,800 00	
John C. Sullivan, Plymouth County, . . .	1,800 00	
Hubbard M. Abbott, Hampshire County, . .	1,600 00	
Francis M. Thompson, Franklin County, to May 17,	568 55	
Francis M. Thompson, Franklin County, from May 22,	912 63	
Freeman H. Lothrop, Barnstable County, . .	1,300 00	
Beriah T. Hillman, Dukes County,	700 00	
Henry Riddell, Nantucket County,	700 00	
		31,981 18
SALARIES OF ASSISTANT REGISTERS.		
Eugene Tappan, Suffolk County,	\$2,800 00	
William E. Rogers, Middlesex County, . .	2,500 00	
<i>Amounts carried forward,</i>	\$5,300 00	\$259,942 04

STATEMENT VII.

Revenue Expenses.

DETAILS 173.

COURTS OF PROBATE AND INSOLVENCY—Continued.		
Amounts brought forward,	\$5,300 00	\$259,942 04
Ezra D. Hines, Essex County,	1,800 00	
Fred. H. Chamberlain, Worcester County,	2,300 00	
John D. Cobb, Norfolk County,	1,200 00	
Francis N. Thompson, Franklin County, to May 31,	208 33	
Estelle B. Lapham, Hampden County,	1,000 00	
Emily B. Starkweather, Franklin County, from May 1,	400 00	
		12,208 33
CLERK TO REGISTER OF SUFFOLK COUNTY.		
James L. Crombie, salary, . . . . .	. . .	1,200 00
CLERKS TO REGISTERS OF PROBATE AND INSOLVENCY.		
Freeman H. Lothrop, Barnstable County, paid for sundry clerical services,	\$359 00	
Fred. R. Shaw, Berkshire County, paid for sundry clerical services,	600 00	
Arthur M. Alger, Bristol County, paid for sundry clerical services,	1,209 96	
Jeremiah T. Mahoney, Essex County, paid for sundry clerical services,	2,945 00	
Francis N. Thompson, Franklin County, services,	162 00	
Samuel B. Spooner, Hampden County, paid for sundry clerical services,	801 00	
Hubbard M. Abbott, Hampshire County, paid for sundry clerical services,	176 00	
Samuel H. Folsom, Middlesex County, paid for sundry clerical services,	4,053 32	
Jonathan Cobb, Norfolk County, paid for sundry clerical services,	675 00	
John C. Sullivan, Plymouth County, paid for sundry clerical services,	1,020 00	
John A. Reilly, Suffolk County, services,	1,500 00	
Clara L. Power, Suffolk County, services,	1,500 00	
Katherine L. Lappen, Suffolk County, ser- vices,	780 00	
Annie M. Berran, Suffolk County, services,	630 00	
Carrie B. Williams, Suffolk County, services,	630 00	
John J. Burke, Suffolk County, services,	4,351 00	
		21,395 28
EXPENSES, COURTS OF INSOLVENCY.		
BERKSHIRE COUNTY.		
Stationery,	\$9 25	
ESSEX COUNTY.		
Binding,	\$9 75	
Printing,	3 85	
	13 60	
Amounts carried forward,	\$22 85	\$294,745 65

STATEMENT VII.

Revenue Expenses.

DETAILS 174.

COURTS OF PROBATE AND INSOLVENCY — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$22 85	\$294,745 65
HAMPDEN COUNTY.		
Postage,	\$2 72	
Stationery,	4 65	
	7 37	
NORFOLK COUNTY.		
Printing,	\$7 99	
Stationery,	85	
	8 81	
SUFFOLK COUNTY.		
Postage,	\$6 50	
Stationery,	325 35	
	331 85	
WORCESTER COUNTY.		
Postage,	\$51 25	
Printing,	22 50	
	73 75	
		444 66

DETAILS No. 174.

DISTRICT ATTORNEYS.

[Pub. Stat., chap. 17, sect. 12; Acts 1892, chaps. 156 and 157; 1897, chaps. 97 and 160; 1898, chaps. 267 and 299; 1899, chaps. 238 and 250; 1902, chaps. 233 and 319; 1903, chap. 138; 1904, chap. 297; 1905, chap. 424; 1907, chap. 306; 1909, chaps. 13, 470 and 481.]

Oliver Stevens, Suffolk District,	\$5,000 00	
Frederick N. Weir, Northern District,	2,400 00	
Alden P. White, Eastern District, to Janu- ary 3,	19 36	
W. Scott Peters, Eastern District, from Jan- uary 4,	2,380 64	
Herbert Parker, Middle District, to Janu- ary 3,	19 36	
Rockwood Hoar, Middle District, from Jan- uary 4,	2,380 64	
Andrew J. Jennings, Southern District, to January 3,	17 74	
Lemuel Le B. Holmes, Southern District, from January 4,	2,182 26	
Robert O. Harris, Southeastern District,	2,400 00	
Charles L. Gardner, Western District,	2,100 00	
John C. Hammond, North-western District,	1,350 00	
		20,250 00
ASSISTANT DISTRICT ATTORNEYS.		
Michael J. Sughrue, Suffolk District,	\$3,300 00	
John D. McLaughlin, Suffolk District,	3,300 00	
<i>Amounts carried forward,</i>	\$6,600 00	\$315,440 31

STATEMENT VII

Revenue Expenses.

DETAILS 175 AND 176.

DISTRICT ATTORNEYS — *Concluded.*

<i>Amounts brought forward,</i>	\$6,600 00	\$315,440 31
George A. Sanderson, Northern District,	1,500 00	
George S. Taft, Middle District,	1,200 00	
Mahew R. Hitch, Southern District, to Dec. 31, 1898,	100 00	
James M. Swift, Southern District, from January 1,	1,100 00	
Robert H. O. Schulz, South-eastern District,	1,200 00	
Sumner D. York, Eastern District, to January 3,	109 66	
Roland H. Sherman, Eastern District, from January 4,	1,090 34	
		12,900 00
CLERK TO DISTRICT ATTORNEY FOR SUFFOLK COUNTY.		
Frederick H. Chase, . . . . .	. . . . .	1,800 00
<div>DETAILS No. 175.</div> <div>FORMS OF PLEADING IN CRIMINAL CASES.</div> <div>[Res. 1897, chap. 86; Acts 1897, chap 518]</div>		
COMMISSIONERS.		
Joseph Beale,	\$1,800 00	
Frederick E Hurd,	1,800 00	
Henry N. Sheldon,	1,800 00	
EXPENSES.		
Postage,	4 76	
Printing,	33 97	
Stenographer,	19 00	
		3,957 73
<div>DETAILS No. 176.</div> <div>COURT OF REGISTRATION.</div> <div>[For registering and confirming titles to land.]</div> <div>[Acts 1898, chap. 502; 1899, chap. 77.]</div>		
JUDGES.		
Leonard A. Jones, judge, salary,	\$1,500 00	
Charles T. Davis, associate judge, salary,	4,000 00	
RECORDER.		
Clarence C. Smith, salary,	4,500 00	
<i>Amounts carried forward,</i>	\$13,000 00	\$334,098 04

STATEMENT VII.

Revenue Expenses.

DETAILS 176.

COURT OF REGISTRATION — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$13,000 00	\$334,098 04
CLERKS, EXAMINERS, ETC.		
Edward S. Foster, clerk, services, . . .	1,500 00	
Alice C. Fletcher, clerk, services, . . .	960 00	
John F. Doherty, services, . . .	600 00	
Dudley A. Dorr, services, . . .	25 00	
Joseph I. Bennett, services, . . .	30 00	
A. N. Frost, services, . . .	32 18	
Henry M. Williams, services, . . .	20 00	
Atlases, . . .	75 00	
Advertising, . . .	486 02	
Blue prints, . . .	5 70	
Books, . . .	20 00	
Clerical services, . . .	57 00	
Examination of titles, . . .	4,488 23	
Maps, . . .	45 00	
Services of civil engineer, . . .	9 15	
Service of writs, . . .	278 32	
Sundries, . . .	2 06	
Stenographer, . . .	61 70	
Travel, . . .	13 63	
Typewriter and supplies, . . .	124 27	
		21,833 26
Total expenses of judiciary department,		
1899, . . .	. . .	\$355,931 30

COMMISSIONERS, ETC.

DETAILS No. 177.

TAX COMMISSIONER'S DEPARTMENT.

[Pub. Stat., chap. 13; Acts 1887, chap. 342; 1890, chap. 100; 1891, chap. 342; 1898, chap. 507; 1899, chap. 16.]

COMMISSIONER.			
Charles Endicott, died August 19, salary, .		\$2,220 43	
William D. Trefry, from September 23, salary,		952 78	
			\$3,173 21
DEPUTY COMMISSIONER.			
Harrison G. Otis, salary, . . . . .		. . . . .	2,500 00
CLERKS.			
Edward D. Endicott, first, salary, . .		\$2,000 00	
Henry B. Nottage, second, salary, . .		1,500 00	
			3,500 00
EXTRA CLERKS.			
G. A. M. Ewer,		\$1,400 00	
M. T. R. Tong,		1,195 83	
H. R. Homer,		1,150 00	
S. W. Hudson,		1,060 00	
A. L. Whittemore,		1,060 00	
L. L. Pearce,		991 67	
A. M. Bunker,		780 00	
F. M. Harmon,		684 00	
A. E. Arnold,		665 00	
G. L. Hayward,		665 00	
S. E. Gould,		650 00	
G. M. Howard,		650 00	
H. M. Church,		540 00	
G. M. Eaton,		540 00	
A. J. E. Perkins,		540 00	
M. L. Spear,		540 00	
B. B. Bence,		495 00	
E. C. Church,		495 00	
E. M. Davis,		495 00	
G. S. Leavitt,		495 00	
A. M. Mansfield,		495 00	
B. M. Converse,		331 67	
			15,918 17
Amount carried forward, . . . . .		. . . . .	\$25,019 38

STATEMENT VII.

Revenue Expenses.

DETAILS 178.

TAX COMMISSIONER'S DEPARTMENT — *Concluded.*

<i>Amount brought forward,</i>		\$25,019 38
EXPENSES.		
James G. Martin, services, valuation of		
stocks and bonds,	\$700 00	
Card index supplies, files, etc.,	42 50	
Newspapers,	14 50	
Postage,	633 00	
Printing,	1,213 78	
Publications,	48 20	
Record and account books,	119 00	
Rubber stamps,	5 00	
Stationery and office supplies,	158 02	
Travelling expenses of deputy,	249 63	
		3,183 63
Total expenses of Tax Commissioner's		
department, 1899,		\$28,275 01

DETAILS No. 178.

EXPENSES OF STATE VALUATION.

[Pub. Stat., chap. 11, sects. 96 and 97; Acts 1890, chap. 100; 1899, chap. 16.]

P. A. Atwell, services,	\$432 00	
H. M. Church, services,	180 00	
G. M. Eaton, services,	180 00	
A. E. J. Perkins, services,	180 00	
M. L. Spear, services,	180 00	
B. B. Bence, services,	165 00	
E. C. Church, services,	165 00	
G. S. Leavitt, services,	165 00	
A. M. Mansfield, services,	165 00	
E. M. Davis, services,	165 00	
F. M. Harmon, services,	144 00	
A. E. Arnold, services,	133 00	
G. L. Hayward, services,	133 00	
S. E. Gould, services,	130 00	
G. M. Howard, services,	130 00	
		\$2,647 00

STATEMENT VII.

Revenue Expenses.

DETAILS 179.

DETAILS No. 179.

COMMISSIONERS OF SAVINGS BANKS.

[Pub. Stat., chap. 116; Acts 1894, chap. 817; 1895, chap. 66; 1897, chap. 362; 1899, chap. 17.]

COMMISSIONERS.		
Starkes Whiton, chairman, salary, . . .	\$3,500 00	
William D. T. Trefry, to September 22, salary,	2,183 33	
Warren E. Locke, salary,	3,000 00	
James O. Otis, from September 27, . . .	783 33	\$9,466 66
CLERKS.		
James O. Otis, to September 26, salary, .	\$1,477 78	
Herbert F. Taylor, salary,	1,625 00	
Josephine E. Brown, salary,	925 00	
Charles W. Levi, salary,	875 00	4,402 78
EXPENSES.		
Gertrude M. Cross, services,	\$155 00	
Elizabeth C. Brown, services,	46 00	
Expressage,	79 75	
Filing cases,	6 70	
Newspapers,	26 00	
Postage,	139 55	
Printing,	265 69	
Publications,	30 50	
Stationery and office supplies,	67 34	
Sundries,	2 60	
Telephone and telegrams,	82 51	
Travelling expenses of commissioners, etc, —		
Warren E. Locke,	\$480 00	
Starkes Whiton,	342 24	
William D. T. Trefry,	258 14	
James O. Otis,	96 80	
Clerks,	472 50	
	1,649 68	
Typewriter rental,	17 00	
Typewriter supplies,	1 40	
Valuation of bank stocks,	20 00	2,539 72
Total expenses of Commissioners of Savings Banks, 1899,		\$16,409 16

STATEMENT VII.	Revenue Expenses.	DETAILS 180.
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DETAILS No. 180.

INSURANCE COMMISSIONER.

[Pub. Stat., chap. 119; Acts 1887, chap. 214; 1888, chap. 34; 1890, chap. 247; 1895, chap. 81; 1896, chap. 325; 1899, chap. 38.]

COMMISSIONER.		
Frederick L. Cutting, salary,	.	\$3,500 00
DEPUTY COMMISSIONER.		
Frank H. Hardison, salary,	.	2,500 00
ACTUARY.		
Emma W. Cushman, salary,	.	2,000 00
EXAMINER.		
William H. Brown, salary,	.	2,000 00
CLERKS.		
Arthur E. Linnell, first, salary,	\$2,000 00	
William O. Richardson, second, salary,	1,500 00	
Minnie F. Whipple, salary,	1,200 00	
		4,700 00
EXTRA CLERKS.		
A. M. Hawes,	\$1,151 61	
C. E. Weiss,	1,000 00	
M. E. Burrill,	1,000 00	
E. L. Johnson,	1,000 00	
S. E. Flint,	1,000 00	
F. M. Page,	1,000 00	
F. M. Robbins,	1,000 00	
G. C. Studley,	900 00	
G. M. Hall,	900 00	
V. I. Bryant,	900 00	
I. L. Baker,	900 00	
F. E. Gowell,	840 00	
M. L. McMann,	840 00	
L. H. Young,	840 00	
C. L. Sawyer,	840 00	
L. E. Brickett,	840 00	
M. H. Dyer,	840 00	
J. S. Davis,	840 00	
E. G. Stevens,	840 00	
G. H. Manka,	770 00	
B. Hadley,	755 00	
M. V. Kelley,	755 00	
L. G. Hodgkins,	720 00	
G. L. Moore,	455 00	
K. J. Connorton,	248 34	
A. A. Estes,	150 00	
		21,324 95
Amount carried forward,	.	\$36,024 95

STATEMENT VII.

Revenue Expenses.

DETAILS 181.

INSURANCE COMMISSIONER — *Concluded.*

<i>Amount brought forward,</i>		\$36,024 95
EXPENSES.		
B. F. Brown, services,	\$75 00	
J. C. J. Flamand,	20 00	
Advertising,	22 14	
Card index supplies,	18 90	
Document boxes,	8 40	
Expressage,	108 58	
Extra clerical services,	200 00	
Legal expenses,	20 00	
Mucilage,	4 00	
Neostyle,	50 00	
Newspapers,	17 00	
Postage,	713 67	
Printing,	1,440 59	
Publications,	26 10	
Record and account books,	11 65	
Rubber stamps,	12 55	
Seals,	70 00	
Stationery and office supplies,	89 15	
Stenography and typewriting,	130 00	
Sundries,	71 86	
Telephone and telegrams,	44 56	
Travelling expenses, examination of insurance companies,	326 58	
Typewriter supplies,	13 95	
		3,494 68
Total expenses of Insurance Commissioner, 1899,		\$39,519 63

DETAILS No. 181.

HARBOR AND LAND COMMISSIONERS.

[Pub. Stat., chap. 19; Res. 1896, chap. 77; Acts 1893, chap. 296; 1898, chap. 572; 1899, chap. 136.]

COMMISSIONERS.		
Woodward Emery, chairman, salary,	\$3,300 00	
Clinton White, salary,	2,700 00	
Charles C. Doten, salary,	2,700 00	
		\$8,700 00
ENGINEER.		
D. Koppman, salary,	\$2,500 00	
Frank W. Hodgdon, services,	3,600 00	
Frederick N. Wales, services,	2,000 00	
<i>Amounts carried forward,</i>	\$8,100 00	\$8,700 00

STATEMENT VII.

Revenue Expenses.

DETAILS 181.

HARBOR AND LAND COMMISSIONERS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$8,100 00	\$8,700 00
John R. Burke, services, . . .	900 00	
Anna R. Hayes, services, . . .	900 00	
Cora I. Allen, services, . . .	680 00	
W. W. Marrs, services, . . .	392 50	
L. H. Bateman, services, . . .	250 00	
Board of employees, . . .	144 55	
Carriage hire, . . .	21 50	
Expressage, . . .	9 22	
Hire of boat, . . .	18 40	
Labor, . . .	8 00	
Photographs, etc., . . .	23 58	
Postage, . . .	7 00	
Rubber boots, . . .	7 25	
Sundries, . . .	28 13	
Telephone and telegrams, . . .	15 49	
Travelling expenses, . . .	497 27	
		11,992 89
TRAVEL OF THE COMMISSION.		
Woodward Emery, . . .	\$237 91	
Clinton White, . . .	126 55	
Charles G. Doten, . . .	111 30	
Frederick N. Wales, on account of the com- missioners, . . .	57 43	
Carriage hire, . . .	54 50	
		587 69
EXPENSES.		
Advertisements, . . .	\$39 00	
Card index supplies, . . .	13 26	
Carriage hire, . . .	6 50	
Drawing material, . . .	65 29	
Maps, etc., . . .	94 70	
Newspapers, . . .	18 00	
Photographs, blue prints, etc., . . .	77 52	
Postage, . . .	103 00	
Printing, . . .	270 30	
Publications, . . .	19 00	
Record and account books, . . .	41 00	
Stationery and office supplies, . . .	134 12	
Sundries, . . .	25 00	
Surveying instruments and repairs, . . .	154 85	
Telephone and telegrams, . . .	85 03	
Typewriter exchanged, . . .	50 00	
Typewriter supplies, . . .	47 70	
		1,194 27
<i>Amount carried forward,</i> . . .	. . .	\$22,474 85

STATEMENT VII.

Revenue Expenses.

DETAILS 182 TO 184.

DETAILS No. 182.

CARE AND SUPERVISION OF THE PROVINCE LANDS IN
PROVINCETOWN.

[Acts 1888, chap. 470; 1899, chap. 145]

<i>Amount brought forward,</i>			\$22,474 85
SUPERINTENDENT.			
James A. Small, salary,	\$600 00		
Travelling expenses,	34 00		
		\$634 00	
EXPENSES.			
Hardware, tools, etc.,	\$11 80		
Hire of teams,	105 00		
Labor,	2,225 08		
Printing,	1 50		
Sundries,	2 97		
		2,345 85	
			2,979 85

DETAILS No. 183.

REMOVAL OF WRECKS FROM TIDE-WATERS.

[Acts 1883, chap. 280; 1887, chap. 98; 1899, chap. 30.]

George W. Townsend, Fort Point Channel,	\$22 00	
Alfred Sorensen, contract, removing wrecks of three schooners from Boston harbor,	1,000 00	
Marking wreck, Kingston harbor,	15 00	
George W. Townsend, removing wreck of schooner "Mary E. Hagan,"	274 00	
		1,311 00

DETAILS No. 184.

CHANNEL FROM VINEYARD SOUND TO LAKE
ANTHONY.

[Acts 1898, chap. 441; 1899, chaps. 155 and 331.]

J. R. Burke, services,	\$100 00	
Bay State Dredging Company, contract,	5,000 00	
E. S. Belden, contract, stone,	14,063 34	
Advertising,	98 20	
Board of employees,	48 43	
Carriage hire,	6 00	
Freight and expressage,	10 13	
Gunny bags,	52 85	
<i>Amounts carried forward,</i>	\$19,878 95	\$26,765 70

STATEMENT VII. Revenue Expenses. DETAILS 185 AND 186.

CHANNEL FROM VINEYARD SOUND TO LAKE ANTHONY —
Concluded.

Amounts brought forward,	\$19,378 95	\$26,765 70
Labor,	48 60	
Printing,	21 80	
Telephone and telegrams,	2 91	
Travelling expenses,	9 00	
		19,461 26
DETAILS No. 185.		
RESTORATION OF GREEN HARBOR, MARSHFIELD.		
[Acts 1896, chap. 495; 1898, chaps. 499 and 556; 1899, chap. 447.]		
Thomas W. Bailey,	\$686 00	
Rockport Granite Company, contract,	33,038 95	
Augustus Bellevue & Co.,	881 45	
Advertising,	72 05	
Boat hire,	2 00	
Dory, oars, etc.,	20 00	
Lumber,	6 78	
Postage,	2 00	
Rubber boots,	5 00	
Sundries,	1 55	
Telephone and telegrams,	1 85	
Travelling expenses,	42 16	
		84,759 79
DETAILS No. 186.		
LOCATING AND MARKING THE BOUNDARY LINE BETWEEN GAY HEAD AND CHILMARK.		
[Acts 1897, chap. 323; 1898, chap. 357; 1899, chaps. 133 and 232.]		
Eugene S. Bolden, contract,	\$4,916 30	
Advertising,	53 80	
Printing,	28 35	
		4,998 45
Amount carried forward,		\$85,985 20

STATEMENT VII.

Revenue Expenses.

DETAILS 187 AND 188.

DETAILS No. 187.

**SURVEYS AND IMPROVEMENT OF HARBORS AND REPAIRING
DAMAGES BY STORMS ALONG THE COAST LINE OR
RIVER BANKS OF THE COMMONWEALTH.**

[Acts 1899, chaps. 468 and 481.]

<i>Amount brought forward,</i>		\$85,985 20
L. H. Bateman, services,	\$125 00	
T. W. Bailey, services,	91 00	
George H. Cavanagh, contract,	1,842 00	
E. S. Belden, contract, stone at Witchmere harbor,	1,614 15	
Board of employees,	32 90	
Carriage hire,	10 22	
Granite quarry-grout round jetties at Oster-ville,	969 00	
Hire of launch,	36 00	
Pay roll, surveyors, rodmen, etc.,	221 00	
Sundries,	7 65	
Travelling expenses,	11 33	
		4,960 25
DETAILS No. 188.		
SURVEYS AT HYANNIS, EAST BAY AND WITCHMERE.		
[Res. 1899, chap. 96; Acts 1899, chap. 481.]		
L. H. Bateman, services,	\$375 00	
Board of engineer and assistants,	318 97	
Boat hire,	128 25	
Carriage hire,	14 75	
Freight and express,	4 75	
Labor,	31 00	
Material for signals,	9 82	
Pay roll of surveyors, etc.,	583 00	
Rubber boots,	9 50	
Sundries,	1 00	
Telephone and telegrams,	75	
Travelling expenses,	26 85	
		1,503 64
<i>Amount carried forward,</i>		\$92,449 09

STATEMENT VII.

Revenue Expenses.

DETAILS 189 AND 190.

DETAILS No. 189.

CONSTRUCTION OF A CHANNEL FROM OSTERVILLE BAY TO
VINEYARD SOUND.

[Acts 1897, chap. 483; 1898, chaps. 440 and 556.]

<i>Amount brought forward,</i> . . . .	. . . .	\$92,449 09
W. W. Marrs, services,	\$255 00	
George H. Cavanagh, contract,	10,588 74	
Travelling expenses,	10 60	
		10,854 84
Total expenses of Harbor and Land Commissioners, 1899, . . . .	. . . .	\$103,303 43

DETAILS No. 190.

RAILROAD COMMISSIONERS.

[Pub. Stat., chap. 112, sects. 9, 10, 11 and 12; Acts 1885, chaps. 119, 164 and 224; 1887, chap. 334; 1888, chap. 365; 1889, chap. 154; 1890, chap. 200; 1894, chap. 535; 1895, chap. 313; 1899, chap. 18.]

COMMISSIONERS.			
James F. Jackson, chairman, from Octo- ber 9, salary,	\$913 98		
George W. Bishop, salary,	3,500 00		
Hersey B. Goodwin, salary,	3,500 00		
John E. Sanford, resigned October 8, salary,	3,086 02		
		\$11,000 00	
CLERKS.			
William A. Crafts, salary,	\$2,500 00		
William J. McCullough, salary,	1,200 00		
		3,700 00	
ACCOUNTANT.			
Fred. E. Jones, salary, . . . .	. . . .	2,500 00	
EXPERTS.			
George F. Swain, salary,	\$3,000 00		
D. F. McGilvray, services,	368 00		
		3,368 00	
RAILROAD INSPECTORS.			
D. M. Wheeler, salary,	\$1,500 00		
Expenses,	224 35		
	\$1,724 35		
C. E. Paige, salary,	\$1,500 00		
Expenses,	183 40		
	1,683 40		
<i>Amounts carried forward,</i>	\$3,407 75	\$20,568 00	

STATEMENT VII.

Revenue Expenses.

DETAILS 190.

RAILROAD COMMISSIONERS — Continued.

<i>Amounts brought forward,</i> . . .	\$3,407 75	\$20,568 00
Grafton Upton, salary, . . . \$1,500 00		
Expenses, . . . 178 81	1,678 81	5,086 56
GENERAL EXPENSES.		
Advertising,	\$81 85	
Awnings,	7 40	
Card index cabinet,	48 00	
Card index supplies,	2 00	
Carpenter work,	142 24	
Cleaning carpets,	85 14	
Cleaning office,	4 00	
Electric lighting,	17 65	
Exchange of typewriter,	55 00	
Expressage,	102 23	
Furniture and repairs,	88 00	
Gas,	15 80	
Gas fixtures, etc.,	77 40	
Hardware,	9 25	
Ice,	15 00	
Janitor,	750 00	
Newspapers,	29 00	
Postage,	207 75	
Printing and binding,	839 89	
Publications,	72 65	
Record and account books,	30 18	
Rent of offices, 20 Beacon Street,	3,398 33	
Rubber stamps,	1 75	
Stationery and office supplies,	109 25	
Stenographers and typewriters,	195 76	
Sundries,	18 25	
Telephone and telegrams,	163 02	
Typewriter supplies,	8 00	
Washing towels,	45 31	
Window shades,	7 25	
		6,077 35
REPORT OF EVIDENCE GIVEN AT INQUESTS.		
[Acts 1888, chap. 365; 1889, chap. 154.]		
<i>Steam Railroads.</i>		
Boston & Albany Railroad Company,	\$89 40	
Boston & Maine Railroad,	468 66	
Central Vermont Railroad Company (New London branch),	14 70	
Fitchburg Railroad Company,	66 62	
New York, New Haven & Hartford Railroad Company,	443 33	
Union Freight Railroad Company,	5 75	
		1,088 46
<i>Amount carried forward,</i>		\$32,820 37

STATEMENT VII.

Revenue Expenses.

DETAILS 191.

RAILROAD COMMISSIONERS — *Concluded.*

<i>Amount brought forward,</i>	.	.	.	.	.	\$32,820 37
<i>Street Railways.</i>						
Boston Elevated,	.	.	.	.	108 75	
Boston, Revere Beach & Lynn,	.	.	.	.	27 25	
Brockton, Bridgewater & Taunton,	.	.	.	.	7 20	
Fitchburg & Leominster,	.	.	.	.	8 72	
Gloucester, Essex & Beverly,	.	.	.	.	8 80	
Haverhill & Amesbury,	.	.	.	.	8 62	
Haverhill, Georgetown & Danvers,	.	.	.	.	9 25	
Holyoke,	.	.	.	.	10 00	
Interstate Consolidated,	.	.	.	.	3 50	
Leominster & Clinton,	.	.	.	.	15 75	
Lowell, Lawrence & Haverhill,	.	.	.	.	11 50	
Lynn & Boston,	.	.	.	.	42 75	
Natick & Cochituate,	.	.	.	.	19 00	
Newton & Boston,	.	.	.	.	8 00	
Norfolk Suburban,	.	.	.	.	9 50	
Providence & Taunton,	.	.	.	.	10 00	
Warren, Brookfield & Spencer,	.	.	.	.	12 54	
Worcester & Suburban,	.	.	.	.	94 75	
Worcester Consolidated,	.	.	.	.	6 00	
Woronoco,	.	.	.	.	8 55	
						429 93
Total expenses of Railroad Commission-						
ers, 1899,						\$33,250 30

DETAILS No. 191.

CIVIL SERVICE COMMISSION.

[Acts 1884, chap. 320; 1890, chaps. 177 and 351; 1895, chap. 376; 1899, chap. 71.]

COMMISSIONERS' SERVICES AND EXPENSES.		
Charles Theodore Russell, chairman,	\$675 00	
Edward P. Wilbur,	490 00	
Charles H. Porter,	300 00	
Arthur Lord,	150 00	
		\$1,675 00
CHIEF EXAMINER.		
Henry Sherwin, salary,		3,000 00
SECRETARY.		
Warren P. Dudley, salary,		2,000 00
REGISTRAR OF LABOR.		
William L. Hicks, salary,		2,000 00
<i>Amount carried forward,</i>		\$8,675 00

STATEMENT VII

Revenue Expenses.

DETAILS 191.

CIVIL SERVICE COMMISSION — *Concluded.*

<i>Amount brought forward,</i>		\$8,675 00
CLERKS AND EXPENSES.		
Albert E. Taylor, . . .	\$1,400 00	
William H. Hawley, . . .	1,200 00	
Sarah E. Austin, . . .	1,000 00	
John C. Gilbert, . . .	1,000 00	
Augustus H. Brown, . . .	744 98	
Grace E. Patton, . . .	690 00	
Elizabeth A. Hutchinson, . . .	690 00	
Caroline S. Scheufele, . . .	660 00	
Samuel L. Ryan, . . .	560 00	
Charles F. Gray, . . .	312 00	
Thomas H. Adams, . . .	85 00	
	\$8,341 98	
Advertising, . . .	38 50	
Apparatus, . . .	53 00	
Card index supplies, . . .	19 60	
Compensation of examiners, . . .	3,238 87	
Document boxes, . . .	12 00	
Expressage, . . .	27 61	
Extra clerical services, . . .	20 85	
Ink, . . .	6 40	
Labor, . . .	16 48	
Newspapers and clippings, . . .	6 20	
Paper and envelopes, . . .	18 00	
Pencils, pens, etc., . . .	43 00	
Physical examinations, . . .	21 00	
Picture frames, . . .	7 50	
Postage, . . .	564 26	
Printing and binding, . . .	1,017 42	
Publications, . . .	16 00	
Record and account books, . . .	29 00	
Rubber stamps, . . .	12 75	
Stationery and office supplies, . . .	116 63	
Sundries, . . .	40 93	
Telephone and telegrams, . . .	40 88	
Travelling expenses chief examiner, . . .	358 69	
Travelling expenses clerks, etc., . . .	121 86	
Typewriter supplies, . . .	80 05	
Witness fees, . . .	1 60	
Wrapping paper, twine, etc., . . .	7 00	
	14,247 56	
Total expenses of Civil Service Commissioners, 1899, . . .		\$22,922 56

STATEMENT VII.

Revenue Expenses.

DETAILS 192.

DETAILS No. 192.

GAS AND ELECTRIC LIGHT COMMISSIONERS.

[Acts 1885, chap. 314; 1895, chap. 463; 1898, chap. 499; 1899, chaps. 19, 365 and 481.]

COMMISSIONERS.			
Forrest E. Barker, chairman, salary, . . .		\$4,000 00	
Morris Schaff, salary,		3,500 00	
Charles H. Gifford, salary,		3,500 00	
			\$11,000 00
CLERKS.			
Robert G. Tobey,		\$2,314 52	
Ella M. Raymond,.		540 00	
Ellen M. Packard,.		298 33	
			3,152 85
EXPENSES.			
Charles H. Pope, services,		\$30 00	
Advertising,		75 25	
Carriage hire,		5 00	
Copies of legal documents,		20 15	
Expenses of delegates to National Conven- tions,		235 58	
Newspapers,		6 00	
Postage,		109 20	
Press clippings,		71 85	
Printing and binding,		296 62	
Publications,		56 68	
Record and account books,		4 70	
Stationery and office supplies,		31 05	
Stenography and typewriting,		61 45	
Telephone and telegrams,		41 49	
Travelling expenses,—			
Forrest E. Barker,	\$52 98		
Morris Schaff,	94 46		
Charles H. Gifford,	21 25		
Mileage books for the Board,	60 00		
Clerks, etc.,	28 87		
		257 56	
Typewriter rental,		8 00	
Typewriter supplies,		24 00	
			1,334 58
Total expenses of Gas and Electric Light Commissioners, 1899,			\$15,487 43

STATEMENT VII.

Revenue Expenses.

DETAILS 193 AND 194.

DETAILS No. 193.

CONTROLLER OF COUNTY ACCOUNTS.

[Acts 1887, chap. 433; 1890, chap. 306; 1895, chap. 175; 1898, chap. 477; 1899, chap. 10.]

CONTROLLER.			
Charles R. Prescott, salary, . . . . .	. . . . .	\$2,500 00	
DEPUTIES.			
James M. Cushman, salary,	\$1,800 00		
William H. Wing, salary,	1,333 33		
Franklin A. Gowen, died April 24, salary,	475 00		
Elmer R. Libby, from December 1, salary,	83 34		
		3,691 67	
EXPENSES.			
Exchange of typewriter,	\$62 75		
Newspapers,	6 00		
Postage,	23 00		
Printing,	153 95		
Publications,	6 60		
Stationery and office supplies,	13 45		
Sundries,	1 65		
Telephone and telegrams,	6 83		
Travelling bag,	8 00		
Travelling expenses,—			
Charles R. Prescott,	\$118 31		
James M. Cushman,	321 19		
William H. Wing,	157 53		
Franklin A. Gowen,	61 79		
	658 82		
		941 05	
Total expenses of Controller of County Accounts, 1899, . . . . .	. . . . .	\$7,132 72	

DETAILS No. 194.

BUREAU OF STATISTICS OF LABOR.

[Pub. Stat., chap. 31, sects. 13 and 15; Acts 1886, chap. 174; 1892, chap. 280; 1895, chap. 290; 1897, chap. 430; 1899, chaps. 41, 116 and 232.]

CHIEF OF BUREAU.			
Horace G. Wadlin, salary, . . . . .	. . . . .	\$3,000 00	
CLERKS.			
Charles F. Pidgin, first, salary,	\$2,000 00		
Frank H. Drown, second, salary,	1,650 00		
		3,650 00	
Amount carried forward, . . . . .	. . . . .	\$6,650 00	

STATEMENT VII.

Revenue Expenses.

DETAILS 194.

BUREAU OF STATISTICS OF LABOR—Continued.

<i>Amount brought forward,</i>			\$6,650 00
SPECIAL AGENTS.			
Charles C. L. Moore, salary,		\$1,200 00	
Charles Thompson, salary,		1,200 00	
			2,400 00
EXTRA CLERKS.			
Harry L. C. Baldwin,		\$133 50	
Bertha F. Barnes,		45 00	
Lena B. Bate,		850 00	
Eva M. Bath,		790 58	
Emma S. Brooks,		595 71	
M. Alice Brooks,		605 00	
Katherine J. Connorton,		42 50	
Mary R. Costello,		48 39	
Katherine A. Dwyer,		45 00	
Alice A. Estes,		42 50	
Annie L. Flynn,		614 08	
A. L. Foster,		850 00	
Medora W. Gould,		81 11	
William G. Grundy,		1,100 00	
Julia G. Haggerty,		248 32	
Jennie L. Harris,		45 00	
Pauline E. Hopkins,		45 00	
Mary L. Jones,		42 50	
Sara M. Lane,		40 00	
Rosella McArdle,		90 00	
Helen T. McBride,		790 97	
H. Loretta McCarthy,		244 25	
Grace G. Miles,		557 45	
Harriet E. Noyes,		21 00	
Susie O'Laughlin,		241 75	
Emma W. Raymond,		67 50	
Annah S. Remick,		417 70	
Katherine L. Scheufele,		495 00	
L. Alice Stone,		733 33	
Hannah M. Varney,		730 00	
Addie L. Weeks,		445 08	
Susie A. Wood,		233 04	
			11,271 21
MESSENGERS.			
Irving G. Ellenwood,		\$500 00	
John W. Henderson,		152 00	
			652 00
EXPENSES.			
Electrical supplies,		\$6 25	
Expenses of delegate to National Convention,		13 95	
<i>Amounts carried forward,</i>		\$20 20	\$20,973 21

BUREAU OF STATISTICS OF LABOR—Continued.

Amounts brought forward, . . .	\$20 20	\$20,973 21
Expressage,	80 17	
Labor,	8 60	
Map,	3 50	
Neostyle and supplies,	53 95	
Newspaper clippings,	82 20	
Newspapers,	57 50	
Photographs,	50 00	
Picture frames,	5 75	
Postage,	203 51	
Printing and binding,	820 75	
Publications,	38 73	
Record and account books,	1 88	
Repairs to adding machine,	14 25	
Rubber stamps,	4 70	
Stationery and office supplies,	157 41	
Stenographers, etc.,	12 00	
Sundries,	13 66	
Telephone and telegrams,	2 85	
Travelling expenses,	249 99	
Wrapping paper, twine, etc.,	15 19	
		1,891 79
ANNUAL STATISTICS OF MANUFACTURES.		
Lena B. Bate,	\$75 00	
Morris Berlyn,	70 00	
M. Alice Brooks,	55 00	
Francis O. Carlsen,	3 00	
George A. Evans,	87 50	
Annie L. Flynn,	220 00	
A. Louise Foster,	75 00	
James Henderson,	3 00	
Sara M. Lane,	202 28	
Rosella McArdle,	432 88	
Helen F. McBride,	80 00	
H. Loretta McCarthy,	86 60	
Grace G. Miles,	21 36	
Charles E. O'Donnell,	85 00	
Susie O'Laughlin,	92 40	
Emma W. Raymond,	45 00	
Annah S. Remick,	45 00	
Ina M. Remick,	740 00	
Frank L. Sanford,	97 50	
Katherine L. Scheufele,	55 00	
Nelson R. Scovel,	117 50	
Margaret Shea,	1,000 00	
Henry A. Stone,	172 50	
L. Alice Stone,	66 67	
Joseph E. Taylor,	117 50	
Carrie E. Walker,	660 00	
Susie A. Wood,	127 25	
	\$4,832 94	
Amounts carried forward,	\$4,832 94	\$22,865 00

STATEMENT VII.

Revenue Expenses.

DETAILS 194.

BUREAU OF STATISTICS OF LABOR — *Concluded.*

Amounts brought forward, . . .	\$4,832 94	\$22,865 00
EXPENSES.		
Board of employees, . . .	\$374 43	
Card index supplies, . . .	4 05	
Expressage, . . .	27 40	
Newspapers, . . .	97 50	
Postage, . . .	545 12	
Printing, . . .	149 61	
Publications, . . .	26 00	
Stationery and office supplies, . .	9 20	
Sundries, . . .	1 45	
Travelling expenses, . . .	482 30	
	1,667 06	6,500 00
RENT OF OFFICES.		
W. D. K. Marrs, rent of rooms in Ticknor Building, . . .		1,525 00
LICENSES AT SUMMER RESORTS:		
HULL CENSUS.		
Enumerators, services and expenses, . .	\$208 48	
NAHANT CENSUS.		
Enumerators, services and expenses, . .	36 19	
SALISBURY CENSUS.		
Enumerators, services and expenses, . .	22 16	
SCITUATE CENSUS.		
Enumerators, services and expenses, . .	119 48	386 31
STATISTICS OF PARENT NATIVITY.		
Eva M. Bath, services, . . .	\$75 00	
Emma S. Brooks, services, . . .	19 29	
William G. Grundy, services, . . .	100 00	
H. Loretta McCarthy, services, . . .	45 00	
Harriet E. Noyes, services, . . .	45 00	
Susie O'Laughlin, services, . . .	45 00	329 29
INVESTIGATION OF CO-OPERATIVE INSURANCE.		
Katherine L. Scheufele, . . .	\$110 00	
Hannah M. Varney, . . .	240 00	
Addie L. Weeks, . . .	127 61	477 61
INVESTIGATION OF SUNDAY LABOR.		
Charles Thompson, travelling expenses, .		13 70
Total expenses of Bureau of Statistics of Labor, 1899, . . .		\$32,096 91

STATEMENT VII.

Revenue Expenses.

DETAILS 195 AND 196.

DETAILS No. 195.

COMMISSIONER OF PUBLIC RECORDS.

[Acts 1892, chap. 333; 1899, chap. 21.]

COMMISSIONER.		
Robert T. Swan, salary,		\$2,500 00
EXPENSES.		
Annie R. Coffin,	\$1,000 00	
Binding old records,	284 34	
Card index supplies,	7 32	
Expressage,	3 85	
Newspapers,	14 00	
Newspaper clippings,	44 25	
Old records,	35 00	
Photographs,	15 00	
Postage,	69 00	
Printing and binding,	71 08	
Publications,	9 00	
Stationery and office supplies,	25 90	
Stenographers,	3 25	
Sundries,	2 31	
Telephone and telegrams,	3 90	
Travelling expenses,	51 50	
		1,639 70
Total expenses of Commissioner of Public Records, 1899,		\$4,139 70

DETAILS No. 196.

STATE BOARD OF ARBITRATION AND CONCILIATION.

[Acts 1886, chap. 263; 1887, chap. 269; 1888, chap. 261; 1892, chap. 332; 1899, chap. 4.]

Charles H. Walcott, chairman, salary,	\$2,000 00	
Richard P. Barry, salary,	2,000 00	
Charles Dana Palmer, salary,	2,000 00	
		\$6,000 00
CLERK		
Bernard F. Supple, salary,		1,200 00
EXPENSES.		
Advertising,	\$1 77	
Expert services and expenses,	332 51	
Extra clerical services,	6 30	
Newspapers,	12 00	
Postage,	15 00	
Printing and binding,	103 00	
Amounts carried forward,	\$470 58	\$7,200 00

STATEMENT VII. Revenue Expenses. DETAILS 197 AND 198.

STATE BOARD OF ARBITRATION AND CONCILIATION —
Concluded.

Amounts brought forward, . . .	\$470 58	\$7,200 00
Publications,	14 50	
Stationery and office supplies,	8 85	
Stenographers and typewriters,	165 02	
Sundries,	4 71	
Telephone and telegrams,	29 30	
Travelling expenses, —		
Charles H. Walcott, . . . \$98 87		
Richard P. Barry, . . . 130 22		
Charles Dana Palmer, . . . 119 22		
	348 31	
Typewriter supplies,	95	
		1,042 22
Total expenses of State Board of Arbitration and Conciliation, 1899,		\$8,242 22

DETAILS No. 197.

ASSAYER AND INSPECTOR OF LIQUORS.

[Pub. Stat., chap. 100, sect. 29; Acts 1887, chap. 232; 1898, chap. 26.]

Stephen P. Sharples, salary,		\$1,200 00
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DETAILS No. 198.

INSPECTORS OF GAS METERS.

[Pub. Stat., chap. 61; Acts 1899, chaps. 31, 465 and 481.]

INSPECTOR.		
Charles D. Jenkins, salary,		\$2,250 00
ASSISTANT INSPECTOR.		
Lawrence S. James, salary,		1,200 00
EXPENSES.		
Thomas E. Spear, deputy inspector,	\$40 00	
Edward A. Page, deputy inspector,	127 50	
Apparatus,	199 12	
Candles,	7 50	
Laboratory supplies,	42 28	
Publications,	2 00	
Stamps, seals, etc.,	3 00	
Sundries,	1 75	
Amounts carried forward,	\$423 10	\$3,450 00

STATEMENT VII.

Revenue Expenses.

DETAILS 199.

INSPECTORS OF GAS METERS — *Concluded.*

Amounts brought forward, . . .	\$423 10	\$3,450 00
Travelling expenses,— Charles D. Jenkins, . . \$478 21 Lawrence S. James, . . 269 16	747 37	
	50 00	
Rent of office,		1,220 47
Total expenses of Inspectors of Gas Meters, 1899,		\$4,670 47

DETAILS No. 199.

COMMISSION ON TOPOGRAPHICAL SURVEY AND MAP OF
MASSACHUSETTS.

[Res. 1884, chap. 72; 1885, chap. 29; 1890, chap. 57; Acts 1888, chap. 336; 1899, chap. 86.]

COMMISSIONERS.	
Desmond FitzGerald, chair- man,	} without com- pensation.
Alfred E. Burton,	
Frank W. Hodgdon,	
DETERMINING BOUNDARY LINES OF CITIES AND TOWNS BY TRIANGULATION.	
CHIEF ENGINEER.	
Henry B. Wood, services, \$3,000 00	
Expenses, 10 05	
	\$3,010 05
ENGINEERS AND ASSISTANTS.	
E. E. Pierce, services, \$1,699 96	
Expenses, 231 75	
	1,931 71
James B. Tolley, ser- vices, \$1,699 98	
Expenses, 323 45	
	2,023 43
William C. Hawley, ser- vices, \$1,350 00	
Expenses, 216 00	
	1,566 00
F. E. Bowman, services, \$1,099 97	
Expenses, 132 00	
	1,231 97
F. E. Tibbetts, services, . \$546 00	
Expenses, 8 00	
	554 00
Amount carried forward, . \$10,317 16	

STATEMENT VII.

Revenue Expenses.

DETAILS 199.

**COMMISSION ON TOPOGRAPHICAL SURVEY AND MAP OF
MASSACHUSETTS — Continued.**

<i>Amount brought forward,</i>	\$10,317 16		
W. H. Ham, services, . . .	\$225 00		
Expenses, . . .	8 00		
	<hr/>	233 00	
Frank L. Tibbetts, services, . . .	1,500 00		
E. M. Pierce, services, . . .	900 00		
Sara A. Holt, services, . . .	780 00		
F. W. Farnum, services, . . .	433 33		
Paul S. Yendell, services, . . .	400 00		
Daniel L. Hazard, services, . . .	181 50		
W. W. Baker, services, . . .	76 00		
C. S. Shaw, services, . . .	70 00		
	<hr/>	\$14,890 99	
MISCELLANEOUS EXPENSES.			
Axemen,	\$9 00		
Board of employees,	36 38		
Boat hire,	6 75		
Boxes,	29 08		
Damages,	37 50		
Drawing instruments, etc.,	13 40		
Expressage and freight,	45 77		
Hardware,	18 53		
Labor,	56 65		
Maps, etc.,	12 51		
Material for signals,	14 92		
Photographs, blue prints, etc.,	344 59		
Postage,	39 09		
Printing and binding,	144 39		
Publications,	18 49		
Record and account books,	5 50		
Rubber boots, etc.,	12 45		
Stabling,	5 00		
Stationery and office supplies,	35 83		
Stone bounds,	45 25		
Sundries,	25 54		
Surveying instruments and repairs,	336 47		
Teaming,	27 50		
Telephone and telegrams,	28 00		
Transportation, —			
Teams,	\$519 75		
Railroad,	390 58		
	<hr/>	910 33	
Typewriters and stenographers,	24 27		
Typewriter supplies,	19 25		
Binding 200 copies report on Mas- sachusetts and Rhode Island boundary,	26 25		
	<hr/>		
<i>Amounts carried forward,</i>	\$2,323 69	\$14,890 99	

STATEMENT VII.

Revenue Expenses.

DETAILS 200.

COMMISSION ON TOPOGRAPHICAL SURVEY AND MAP OF MASSACHUSETTS — *Concluded.*

<i>Amounts brought forward,</i>	\$2,323 69	\$14,890 99	
Printing and binding 100 copies, Abington boundary line, . . .	509 85		
Printing and binding atlas maps, .	2,258 40	5,091 94	\$19 982 93
DETERMINING THE BOUNDARY LINE BETWEEN RHODE ISLAND AND MASSACHUSETTS. [Res. 1898, chap. 7; Acts 1898, chap. 292.]			
Blue prints,		\$9 45	
Stone bounds,		14 20	23 65
Total expenses of Commission on Topographical Survey and Map of Massachusetts, 1899,			\$20,006 58

DETAILS No. 200.

COMMISSIONERS ON INLAND FISHERIES AND GAME.

[Pub. Stat., chap. 16, sect. 48, and chap. 91, sect. 2; Acts 1884, chap. 212; 1885, chap. 256; 1889, chap. 109; 1895, chap. 56; 1897, chap. 208; 1899, chap. 112.]

COMMISSIONERS.			
Joseph W. Collins, chairman from November 1, compensation,	\$300 00		
Expenses,	25 87	\$325 87	
E. A. Brackett, compensation, .	\$1,760 00		
Expenses,	210 61	1,970 61	
L. C. Young, compensation, . .	\$447 49		
Expenses,	159 68	607 17	
E. D. Buffington, compensation, .	\$320 00		
Expenses,	81 19	401 19	
E. F. Brackett, services,		100 00	
Stationery and office supplies, .		25 75	\$3,430 59
<i>Amount carried forward,</i>			\$3,430 59

STATEMENT VII.

Revenue Expenses.

DETAILS 200.

COMMISSIONERS ON INLAND FISHERIES AND GAME — *Cont'd.*

<i>Amount brought forward,</i>		\$3,430 59
Enforcement of laws, propagation of fish, maintenance of hatcheries, contingent expenses and propagation and protec- tion of birds and animals:—		
Hatchery at Hadley,—		
D. T. Morton, superintendent,	\$300 00	
Black varnish,	4 50	
Coal,	1 50	
Expressage, etc.,	24 66	
Food for fishes,	69 72	
Hardware,	1 05	
Labor,	49 28	
Lumber,	11 85	
Postage,	90	
Sundries,	6 97	
Team,	17 00	
		487 43
Hatchery at North Adams,—		
C. W. Burton, superintendent,	\$180 00	
Fuller, Delano & Frost, architects,	30 00	
Frank M. Waters, contract,	1,698 48	
Coal,	18 50	
Furniture,	13 50	
Grading, etc.,	56 12	
Tin cans,	84 00	
		2,080 60
Hatchery at Sutton,—		
Arthur Merrill, superintendent,	\$810 00	
Black varnish,	4 50	
Coal,	12 44	
Expressage, etc.,	27 40	
Food for fishes,	103 02	
Hardware,	33 61	
Heating apparatus,	32 89	
Labor,	276 69	
Lumber,	38 90	
Plumbing,	33 76	
Postage,	2 62	
Repairs to house,	7 48	
Seine,	8 32	
Stove, etc.,	10 47	
Sundries,	29 77	
Telephone,	1 10	
Travelling expenses,	20 30	
Trout eggs,	10 00	
Wire netting,	6 00	
		1,469 27
<i>Amount carried forward,</i>		\$7,467 89

STATEMENT VII

Revenue Expenses.

DETAILS 200.

COMMISSIONERS ON INLAND FISHERIES AND GAME — *Cont'd.*

<i>Amount brought forward,</i>	.	.	.	.	.	\$7,467 89
Hatchery at Winchester, —						
J. H. Mosher, services, .	.	.	.	.	\$270 00	
Black varnish, .	.	.	.	.	4 50	
Fish hatching privilege, .	.	.	.	.	15 00	
Food for fishes, .	.	.	.	.	2 70	
Labor, .	.	.	.	.	15 00	
Land, .	.	.	.	.	653 80	
Mason work, .	.	.	.	.	15 00	
Tin cans, .	.	.	.	.	3 75	
						979 75
Lawrence Fishway, —						
T. S. Holmes, services, .	.	.	.	.	.	70 00
Middleborough Fishway, —						
Wire netting, .	.	.	.	.	.	1 20
CONTINGENT EXPENSES.						
John W. Delano, services, .	.	.	.	.	\$1,100 00	
Expenses, .	.	.	.	.	572 81	
					\$1,672 81	
B. P. Chadwick, services, .	.	.	.	.	\$585 00	
Expenses, .	.	.	.	.	349 19	
					934 19	
S. B. Rich, services, .	.	.	.	.	\$492 51	
Expenses, .	.	.	.	.	98 01	
					590 52	
John K. Hersey, services, .	.	.	.	.	\$183 00	
Expenses, .	.	.	.	.	161 53	
					344 53	
James H. Delano, services, .	.	.	.	.	\$180 00	
Expenses, .	.	.	.	.	101 05	
					281 05	
Benjamin Smith, services, .	.	.	.	.	\$5 00	
Expenses, .	.	.	.	.	3 60	
					8 60	
Postage, .	.	.	.	.	6 00	
Printing, .	.	.	.	.	247 42	
Stationery, .	.	.	.	.	7 48	
Use of boat (season of 1899), .	.	.	.	.	75 00	
Use of steam launch, enforcement of the lobster law, .	.	.	.	.	48 50	
						4,216 10
Propagation of Mongolian pheasants, etc., —						
J. H. Mosher, services, .	.	.	.	.	\$270 00	
Cloth, .	.	.	.	.	3 00	
Expressage, .	.	.	.	.	1 50	
Feed, .	.	.	.	.	201 56	
Hardware, .	.	.	.	.	2 53	
Ice, .	.	.	.	.	23 05	
Lamps, etc., .	.	.	.	.	3 38	
<i>Amounts carried forward,</i>	.	.	.	.	\$505 02	\$12,734 94

STATEMENT VII.

Revenue Expenses.

DETAILS 201.

COMMISSIONERS ON INLAND FISHERIES AND GAME — *Concl'd.*

<i>Amounts brought forward,</i>	\$505 02	\$12,734 94
Lumber,	29 40	
Net,	22 48	
Oil,	9 00	
Photographs of pheasants,	3 00	
Sundries,	6 91	
Wire netting,	8 50	
		584 31
Stocking the great ponds of the State with food fish,—		
J. W. Delano, services, \$100 00		
Expenses, 58 02	\$158 02	
B. P. Chadwick, services, \$15 00		
Expenses, 27 15	42 15	
S. B. Rich, services, \$10 41		
Expenses, 18 75	29 16	
S. L. Robbins, services,	37 50	
Expressage, teaming, etc.,	21 35	
Labor, seining,	39 50	
Sundries,	7 95	
		335 63
Total expenses of Commissioners on Inland Fisheries and Game, 1899,		\$13,654 88

DETAILS No. 201.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL.

[Acts 1891, chap. 402; 1899, chap. 32.]

COMMISSIONERS.		
George E. Belknap, chairman,	} without compensation.	
Robert B. Dixon,		
Albert Bushnell Hart,		
John Read, vice Hart, resigned,		
OFFICE EXPENSES OF THE BOARD.		
SALARIES.		
F. Stanhope Hill, secretary, \$1,999 99		
William F. Dimick, clerk, 1,190 00	\$3,189 99	
<i>Amount carried forward,</i>	\$3,189 99	

STATEMENT VII.

Revenue Expenses.

DETAILS 201.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Cont'd.*

<i>Amount brought forward,</i>		\$3,189 99
MISCELLANEOUS EXPENSES.		
Card index supplies,	\$4 90	
Carriage hire,	39 00	
Engrossing diplomas,	15 00	
Expressage,	8 95	
Extra clerical assistance,	71 00	
Messenger service,	2 95	
Newspapers,	10 70	
Pictures and frames,	26 42	
Postage,	237 50	
Press clippings,	20 60	
Printing,	9 27	
Publications,	179 42	
Record and account books,	27 15	
Stationery and office supplies,	149 45	
Sundries,	1 00	
Telephone and telegrams,	23 21	
Travelling expenses, commission- ers and others,	760 25	
Typewriter supplies,	10 35	
		1,597 12
CURRENT EXPENSES.		
Pay roll of superintendent, instructors; offi- cers and crew of the school ship U. S. S. "Enterprise":—		
F. M. Wise, Commander, U. S. N., command- ing, superintendent,		2,084 96
OFFICERS AND INSTRUCTORS.		
M. E. Hall, Lieutenant, U. S. N.,	\$900 02	
Roger Wells, Jr., Lieutenant, U. S. N.,	854 81	
R. E. Coontz, Lieutenant, U. S. N.,	250 69	
Z. C. Bertolett, Lieutenant, U. S. N.,	221 91	
G. G. Mitchell, Lieutenant, U. S. N.,	128 76	
J. R. P. Pringle, Ensign, U. S. N.,	784 06	
W. A. Colcord, civilian, chief en- gineer,	1,999 92	
E. L. Saunders, civilian, surgeon,	800 00	
T. A. De Blois, civilian, surgeon,	300 00	
Alfred E. King, civilian, captain's clerk,	1,250 00	
		7,490 17
CIVILIAN ASSISTANTS.		
Norman G. Burton,	\$544 69	
J. A. Wise,	540 00	
		1,084 69
<i>Amount carried forward,</i>		\$15,446 93

STATEMENT VII.

Revenue Expenses.

DETAILS 201.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Cont'd.*

<i>Amount brought forward,</i>		\$15,446 98
WARRANT OFFICERS, ETC.		
O. E. Andrews, master-at-arms,	\$535 00	
Oscar E. Ross, master-at-arms,	100 00	
J. M. Kemp, yeoman,	420 00	
J. T. Morey, blacksmith,	583 87	
W. J. Noonan, boilermaker,	590 87	
Karl Karlsen, carpenter,	540 00	
A. W. Higham, electrician,	550 00	
A. E. Collins, electrician,	50 00	
C. H. Currier, machinist,	413 15	
A. H. Hunt, machinist,	238 72	
R. T. Larsen, painter,	154 51	
B. Nelson, painter,	112 91	
M. Neilsen, painter,	86 17	
N. Sivertsen, sailmaker,	354 67	
J. Nelson, sailmaker,	57 30	
Cadet buglers,	55 00	
		4,842 17
OFFICERS AND CREW.		
Samuel Nelson, mate,	\$680 00	
W. G. Tyrrell, mate,	490 00	
W. J. Hughes, mate, gun deck,	360 00	
C. H. Newell, boatswain,	120 00	
Seamen,	1,214 80	
Firemen,	1,026 30	
Cabin cook,	504 01	
Cabin steward,	360 00	
Ward room attendants,	480 00	
Ward room steward,	600 00	
Ship's cook,	480 00	
Ship's cook's assistant,	287 46	
Ship's steward,	600 00	
Messmen,	1,493 09	
Apothecary,	275 00	
Coxswain, steam launch,	10 00	
Laborers,	193 11	
		9,173 77
GROCERIES AND PROVISIONS.		
Baking powders, soda, etc.,	\$63 56	
Beans, peas, etc.,	77 31	
Bread and crackers,	294 66	
Butter and cheese,	1,556 87	
Coffee, cocoa, etc.,	396 34	
Corn starch, farina, etc.,	3 65	
Desiccated cocoanut,	14 56	
Eggs and egg powder,	263 43	
Fish,	186 38	
Flour and meal,	556 65	
<i>Amounts carried forward,</i>	\$3,413 41	\$29,462 87

STATEMENT VII.

Revenue Expenses.

DETAILS 201.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL—*Cont'd.*

<i>Amounts brought forward,</i>	\$3,413 41	\$29,462 87
Fruit, canned and fresh,	438 56	
Gelatine, etc.,	2 26	
Ice,	42 45	
Ketchup, sauces, etc.,	63 75	
Lard,	22 43	
Macaroni,	10 75	
Meat, canned and fresh,	5,187 07	
Milk,	469 66	
Molasses,	92 30	
Oatmeal,	18 75	
Olive oil,	12 43	
Pickles,	19 40	
Poultry and game,	12 00	
Preserves, jams, jellies, etc.,	104 70	
Rice, barley, etc.,	38 73	
Salt,	12 10	
Soap,	2 00	
Spices, essences, etc.,	68 56	
Sugar,	508 78	
Tapioca, sago, etc.,	13 50	
Tea,	145 55	
Vegetables,	1,212 84	
Vinegar,	20 05	
Water,	53 87	
Yeast, compressed, etc.,	22 52	
		12,008 42
STORES AND SUPPLIES.		
Alcohol,	\$53 00	
Baskets,	1 50	
Blankets, bedding, etc.,	7 05	
Blocks, shears, etc.,	47 51	
Bricks,	4 70	
Brushes, brooms, etc.,	35 16	
Candles,	14 00	
Canvas, duck, etc.,	88 70	
Carpets, rugs, etc.,	18 65	
Castings,	18 50	
Cement, etc.,	5 00	
Coal,	1,475 27	
Condenser tubes,	234 93	
Cordage,	59 28	
Crockery and glassware,	124 95	
Disinfectants,	3 00	
Dry goods,	11 81	
Electric supplies,	104 14	
Engine supplies,	263 97	
Fire extinguisher and supplies,	3 00	
Fish lines, etc.,	9 50	
<i>Amounts carried forward,</i>	\$2,583 62	\$41,471 29

STATEMENT VII.

Revenue Expenses.

DETAILS 201.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Contd.*

<i>Amounts brought forward,</i>	<i>.\$2,583 62</i>	<i>\$41,471 29</i>
Flags, bunting, etc.,	7 50	
Furniture and repairs,	76 60	
Galley supplies and furnishings,	28 56	
Hardware, tools, etc.,	301 81	
Insect powder,	25 67	
Lamps, lanterns, etc.,	16 25	
Lumber,	190 98	
Matches,	14 10	
Mattresses, etc.,	12 10	
Marline, houseline, etc.,	29 96	
Masts, spars, etc.,	27 25	
Medicines and hospital supplies,	445 82	
Metal sheathing,	730 55	
Nautical instruments,	124 40	
Oil, illuminating,	57 27	
Oil, lubricating,	163 26	
Paints, oils, etc.,	419 26	
Pearline, sapolio, etc.,	36 25	
Photographic supplies,	49 16	
Plumbing stock and supplies,	20 24	
Potash,	2 25	
Record and account books,	20 70	
Riggers' supplies, tools, etc.,	21 21	
Sailmakers' supplies,	12 12	
Sal soda,	1 11	
School books and supplies,	448 85	
Soap,	88 10	
Sponges,	4 00	
Squillgees,	8 75	
Stationery and office supplies,	141 51	
Steam pipe and fittings,	132 34	
Stencils, stamps, etc.,	3 50	
Stores used in repairs to steamer "Enterprise," —		
Bolt copper,	\$189 70	
Coal,	40 86	
Lumber,	189 01	
Marine glue,	112 00	
Oakum,	60 00	
Pitch,	4 60	
	<hr/> 596 17	
Surgical instruments and supplies,	3 88	
Table furnishings,	41 18	
Table linen,	57 38	
Tar,	47 80	
Tinware,	13 20	
Typewriter supplies,	1 50	
Vaccine points,	11 75	
Wire rope,	2 80	
	<hr/> 7,020 71	
<i>Amount carried forward,</i>		<i>\$48,492 00</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 202.

COMMISSIONERS ON NAUTICAL TRAINING SCHOOL — *Concl'd.*

<i>Amount brought forward,</i>		\$48,492 00	
MISCELLANEOUS.			
Bacteriological examinations,		22 00	
Blacksmithing,		6 25	
Boat hire,		1 75	
Books and repairs,		10 39	
Carriage hire,		10 75	
Engrossing diplomas,		11 75	
Expressage,		29 98	
Funeral expenses of Cadet L. H. Campbell,		32 60	
Laundry work,		9 10	
Luncheon for Governor and Council,		40 05	
Making cultures,		3 30	
Medical and surgical attendance, hospital charges, etc,		198 00	
Music,		4 80	
Photographs, frames, etc.,		95 85	
Pilotage,		52 00	
Postage,		49 17	
Printing,		69 49	
Repairs, —			
Boilers,	\$197 00		
Engine,	75 00		
Galley,	50 82		
Plumbing,	3 00		
Steam launch,	79 00		
Steamer "Enterprise,"	3,861 63		
		4,266 45	
Stenographers,		25 00	
Subsistence of servants,		960 00	
Sundries,		24 34	
Telephone and telegrams,		45 45	
Transportation and travel,		95 63	
Tuning piano,		2 50	
Water rates,		88 75	
Total expenses of Commissioners on Nautical Training School, 1899,			\$54,642 35

DETAILS No. 202.

STATE HIGHWAY COMMISSION.¹

[Acts 1898, chap. 528; 1899, chap. 367.]

COMMISSIONERS.			
Thomas C. Mendenhall, salary,		\$2,000 00	
William E. McClintock, salary,		2,000 00	
Charles W. Ross, salary,		2,000 00	
			\$6,000 00
<i>Amount carried forward,</i>			\$6,000 00

¹ For other expenses, see Details No. 426.

STATEMENT VII. Revenue Expenses. DETAILS 202.

STATE HIGHWAY COMMISSION — Concluded.

Amount brought forward,		\$6,000 00
SECRETARY.		
Austin B. Fletcher, services,		2,350 00
CHIEF ENGINEER.		
Charles Mills, services,		5,000 00
CLERKS, ETC.		
Irving T. Farnham,	\$1,805 55	
A. M. Lovis,	1,400 00	
J. M. McCarthy,	1,300 00	
W. E. Hitchcock,	1,200 00	
Mary L. Riley,	1,000 00	
L. W. Page,	950 00	
Edward A. Austin,	540 00	
W. J. Jordan,	300 00	
Caroline A. Ward,	280 00	
Caroline L. Adams,	200 00	
Edith W. Noble,	75 00	
A. E. Lucy,	20 00	
		9,070 55
EXPENSES.		
Advertising,	\$125 64	
Board of employees,	73 25	
Card index supplies,	7 10	
Carriage hire,	149 33	
Drawing materials,	3 45	
Engineering services,	19 50	
Examination of titles,	81 55	
Expressage,	124 37	
Laboratory supplies,	44 73	
Lunches, commissioners and clerks,	160 05	
Legal services,	16 15	
Photographs, etc.,	40 24	
Postage,	632 12	
Printing and binding,	681 07	
Publications,	14 55	
Record and account books,	49 20	
Recording takings of land,	150 98	
Rubber stamps,	10 20	
Spring water,	37 74	
Stationery and office supplies,	145 88	
Sundries,	23 08	
Telephone and telegrams,	241 54	
Testing paints,	45 00	
Travelling expenses,	704 58	
Typewriter supplies,	39 17	
		3,620 47
Total expenses (paid from revenue) of State Highway Commission, 1899,		\$26,041 02

STATEMENT VII.

Revenue Expenses.

DETAILS 203.

DETAILS No. 203.

BOARD OF REGISTRATION IN PHARMACY.¹

[Acts 1896, chap. 397; 1899, chap. 87.]

Expenses of examinations paid from fees,—					
COMMISSIONERS.					
Investigations for the better enforcement of the law,—					
John Larrabee, president,—					
Services,			\$42 50		
Expenses,			9 66		
				\$52 16	
Amos K. Tilden, secretary,—					
Services,			\$27 50		
Expenses,			18 45		
				45 95	
Freeman H. Butler,—					
Services,			\$32 50		
Expenses,			16 12		
				48 62	
Charles F. Nixon,—					
Services,			\$25 00		
Expenses,			13 67		
				38 67	
John A. Rice,—					
Services,			\$10 00		
Expenses,			14 20		
				24 20	
Henry M. Whitney, resigned,—					
Services,			\$70 00		
Expenses,			10 32		
Expenses as delegate,			41 08		
				121 40	
Simon B. Harris,—					
Services,			\$770 00		
Expenses,			376 30		
				1,146 30	
Lucie I. Barrett, services,				150 00	
Press clippings,				15 15	
Printing,				16 55	
Rubber stamps,				11 50	
Stationery,				1 80	
Telegrams,				60	
Witness fees,				29 10	
					\$1,702 00
Issuing certificates to druggists and apothecaries for license to sell intoxicating liquors,—					
John Larrabee, president,—					
Services,			\$285 00		
Expenses,			88 74		
				\$323 74	
Amounts carried forward,				\$323 74	\$1,702 00

¹ For other expenses see Details No. 403.

STATEMENT VII.

Revenue Expenses.

DETAILS 204.

BOARD OF REGISTRATION IN PHARMACY — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$323 74	\$1,702 00
Amos K. Tilden, secretary, —		
Services, \$545 00		
Expenses, 18 95	563 95	
Freeman H. Butler, —		
Services, \$82 50		
Expenses, 88 50	116 00	
John A. Rice, —		
Services, \$50 00		
Expenses, 84 34	134 34	
Charles F. Nixon, —		
Services, \$52 50		
Expenses, 25 58	78 08	
Henry M. Whitney, resigned, —		
Services, \$315 00		
Expenses, 59 75	374 75	
Simon B. Harris, —		
Services, \$800 00		
Expenses, 373 65	1,173 65	
Lucie I. Barrett, services,	570 00	
Postage,	60 00	
Press clippings,	9 45	
Printing,	55 12	
Publications,	4 00	
Stationery and office supplies,	10 63	
Telephone and telegrams,	3 50	
Typewriter supplies,	22 40	
Witness fees,	6 75	
		3,506 36
Total expenses (paid from revenue) of Board of Registration in Pharmacy, 1899,		\$5,208 36

DETAILS No. 204.

CATTLE COMMISSIONERS.

[Acts 1894, chap. 491; 1895, chap 496; 1899, chaps. 408 and 420.]

COMMISSIONERS.		
Austin Peters, chairman, —		
Services, \$1,430 00		
Expenses, 204 81		
Expenses as delegate, 71 75	\$1,706 06	
<i>Amount carried forward,</i>	\$1,706 06	

STATEMENT VII.

Revenue Expenses.

DETAILS 204.

CATTLE COMMISSIONERS — *Concluded.*

<i>Amount brought forward,</i>		\$1,706 06	
Charles A. Dennen,—			
Services,	\$1,300 00		
Expenses,	1,137 82	2,437 82	
John M. Parker,—			
Services,	\$445 00		
Expenses,	118 96	563 96	
			\$4,707 84
CLERK.			
Samuel N. Rogers, services,			1,200 00
EXPENSES.			
Apparatus,		\$44 25	
Appraisals,		5 00	
Board of horse,		9 50	
Care of cattle,		20 35	
Carriage hire,		9 50	
Damages, cattle killed by order of the com- mission,—			
Diseased,		20,949 19	
Not diseased,		541 12	
Examination for tuberculosis,		6 00	
Expressage,		84 66	
Inspectors, services,	\$4,357 23		
Expenses,	2,006 69	6,863 92	
Killing and burying cattle,		115 10	
Laboratory supplies,		4 06	
Postage,		468 60	
Post-mortem examinations,		32 50	
Printing and binding,		673 72	
Publications,		14 00	
Quarantine,		26 00	
Record and account books,		8 25	
Rubber stamps,		2 85	
Services of veterinary surgeons,		436 76	
Stationery and office supplies,		86 29	
Stenographers, clerks, etc.,		1,125 50	
Sundries,		36 90	
Surgical instruments,		3 75	
Telephone and telegrams,		22 51	
Tests for glanders,		70 00	
Tests for rabies,		20 00	
Thermometers,		44 08	
Travelling expenses,		18 15	
Tuberculin,		130 64	
Typewriting,		11 25	
Typewriter supplies,		34 60	
			31,419 00
Total expenses of Cattle Commission- ers, 1899,			\$37,326 84

STATEMENT VII. Revenue Expenses. DETAILS 205 AND 206.

DETAILS No. 205.

BALLOT LAW COMMISSIONERS.

[Acts 1896, chap. 333; 1898, chap. 548; 1899, chap. 34.]

COMMISSIONERS.			
Arthur Lincoln, compensation,	.	\$500 00	
Henry V. Cunningham, compensation,	.	500 00	
Homer Albers, compensation,	.	500 00	
			\$1,500 00
EXPENSES.			
Stationery,	.	\$3 75	
Stenographers,	.	10 00	
			18 75
Total expenses of Ballot Law Commis-			
sioners, 1899,	.	.	\$1,518 75

DETAILS No. 206.

STATE FIRE MARSHAL.

[Acts 1894, chap. 444; 1895, chap. 452; 1899, chap 99.]

FIRE MARSHAL.			
Charles W. Whitcomb, salary,	.		\$4,500 00
DEPUTY FIRE MARSHAL.			
Joseph E. Shaw, salary,	.		2,500 00
CLERKS AND STENOGRAPHERS.			
Charles W. Brigham,	.	\$1,400 00	
Chauncey M. Myrick,	.	1,100 00	
Lucius W. Richardson,	.	1,100 00	
			3,600 00
CHIEFS OF AIDS.			
Charles F. Rice,	.	\$1,200 00	
Thomas I. Stedfast,	.	1,200 00	
			2,400 00
AIDS AND MESSENGERS.			
Warren W. Adams,	.	\$1,000 00	
H. H. Collamore,	.	1,000 00	
George F. Critenden,	.	1,000 00	
James B. Dunn,	.	1,000 00	
Robert E. Molt,	.	1,000 00	
Frank R. Morrison,	.	1,000 00	
John H. Scott,	.	1,000 00	
H. B. Spencer,	.	1,000 00	
George W. Williams,	.	1,000 00	
			9,000 00
Amount carried forward,	.	.	\$22,000 00

STATEMENT VII.

Revenue Expenses.

DETAILS 207.

STATE FIRE MARSHAL—*Concluded.*

<i>Amount brought forward,</i>		\$22,000 00
MESSENGER.		
James S. McGriff,		400 00
TRAVELLING AND CONTINGENT EXPENSES, WITNESS FEES AND SECRET SERVICE.		
Board of horse,	\$7 50	
Carriage hire,	91 25	
Detectives' services,	2,645 03	
Detectives' expenses,	1,112 95	
Expert services,	73 00	
Fire and police notification,	120 00	
Photographs, etc.,	26 00	
Service of writs,	27 95	
Travelling expenses, aids, etc.,	3,320 83	
Typewriting, etc.,	40 50	
Witness fees,	1,665 65	
		9,130 66
OFFICE INCIDENTALS.		
Clerical services,	\$ 1,256 43	
Expressage,	8 13	
Maps, etc.,	25 00	
Newspapers and clippings,	46 40	
Postage,	365 98	
Printing and binding,	553 38	
Publications,	78 50	
Record and account books,	92 73	
Rubber stamps,	12 00	
Stationery and office supplies,	120 47	
Sundries,	22 00	
Telephone and telegrams,	326 67	
Typewriter supplies,	25 50	
		2,933 19
Total expenses of State Fire Marshal, 1899,		\$31,463 85

DETAILS No. 207.

STATE BOARD OF HEALTH.

[Acts 1886, chap. 101; 1899, chap. 370; 1899, chap 6]

SECRETARY.		
Samuel W. Abbott,		\$3,000 00
CLERKS, ETC.		
F. L. Morse,	\$2,000 00	
Arthur E. Davis,	1,200 00	
Carrie B. Cole,	890 00	
<i>Amounts carried forward,</i>	\$4,090 00	\$3,000 00

STATEMENT VII.

Revenue Expenses.

DETAILS 207.

STATE BOARD OF HEALTH — *Continued.*

<i>Amounts brought forward,</i>		\$4,090 00	\$3,000 00
Ernest L. Walker,		875 00	
Theobald Smith,		600 00	
Nahum W. Mitchell,		540 00	
Albert C. Pearson,		480 00	
James R. Stewart,		400 00	
Carolina M. Adams,		378 00	
Margaret L. Mahoney,		260 77	
H. W. Clark,		200 00	
John L. Doonan,		162 00	
Fred B. Forbes,		125 00	
Stephen De M. Gage,		90 00	
Thomas M. Drown,		75 00	
Luther R. Sawin,		70 00	
Gilbert H. Pratt,		70 00	
C. H. Stone,		70 00	
Ernest F. Badger,		70 00	
Henry H. Tozier,		70 00	
A. W. Walker,		60 00	
Isabelle F. Wiley,		50 00	
E. P. Phelps,		50 00	
Jennie Hayward,		16 00	
James W. Fillebrown,		15 50	
George Mander,		15 00	
			8,832 27
EXPENSES.			
C. K. Nott, services,		\$54 00	
Advertising,		68 14	
Apparatus,		387 64	
Articles for analysis,		3 20	
Board of horses,		1,722 22	
Card index supplies,		18 45	
Carpenter work,		12 38	
Carriage hire,		11 00	
Copper work,		100 00	
Diagrams,		6 00	
Drawing material,		24 50	
Expense of delegate to American Public Health Association,		148 90	
Expense of hearing relative to sewage disposal and Housatonic River,		100 00	
Expressage, freight, etc.,		226 19	
Extra clerical services,		42 50	
Food for guinea pigs,		48 45	
Gas,		5 52	
Gas fitting, pipe, etc.,		75 75	
Guinea pigs, rabbits, etc.,		15 00	
Horses for experimental purposes,		100 00	
Ice,		20 78	
Investigation of epidemics,		20 00	
<i>Amounts carried forward,</i>		\$3,210 62	\$11,832 27

STATEMENT VII.

Revenue Expenses.

DETAILS 208.

STATE BOARD OF HEALTH—Concluded.

<i>Amounts brought forward,</i>	\$3,210 62	\$11,832 27
Labor,	5 12	
Laboratory supplies,	929 23	
Maps,	55 00	
Messenger service,	14 35	
Photographs, etc.,	4 98	
Postage and revenue stamps,	636 23	
Printing and binding,	1,327 22	
Publications,	261 35	
Record and account books,	44 25	
Rubber stamps,	7 85	
Stationery and office supplies,	295 43	
Sundries,	50 71	
Surgical instruments, etc.,	25 05	
Telephone and telegrams,	217 07	
Translation of foreign documents,	18 00	
Travelling expenses,	861 36	
Typewriter supplies,	21 15	
Typewriting and stenography,	16 55	
Veterinary surgeons,	14 00	
Washing towels,	10 71	
Wrapping paper, etc.,	6 80	
		8,033 03
Total expenses of State Board of Health, 1899,		\$19,865 30

DETAILS No. 208.

ADULTERATION OF MILK, FOOD AND DRUGS.

[Acts 1882, chap. 263; 1883, chap. 263; 1884, chap. 289; 1891, chap. 319; 1899, chap 6.]

ANALYSTS.			
Albert E. Leach,		\$2,325 00	
C. A. Goessmann,		500 00	
			\$2,825 00
INSPECTORS.			
John H. Terry,		\$1,400 00	
John F. McCaffrey,		1,400 00	
Horace F. Davis,		1,200 00	
Hermann C. Lythgoe,		1,160 00	
Thomas M. Drown,		250 00	
			5,410 00
EXPENSES.			
Travel of inspectors,—			
Horan F. Davis,	\$432 73		
John F. McCaffrey,	364 20		
John H. Terry,	414 60		
		\$1,211 53	
<i>Amounts carried forward,</i>		\$1,211 53	\$8,235 00

STATEMENT VII.

Revenue Expenses.

DETAILS 209.

ADULTERATION OF MILK, FOOD AND DRUGS — *Concluded.*

<i>Amounts brought forward,</i>	\$1,211 53	\$8,235 00
Christiana Streckwald, services,	198 00	
Thomas O. Allen, services,	50 00	
Gertrude Carder, services,	42 00	
Carrie McArdle, services,	28 00	
Apparatus,	41 75	
Articles purchased for analysis, —		
Butter, \$25 65		
Drugs, 95 63		
Food, groceries, etc., 323 47		
Milk, 125 07		
	569 82	
Bottles, jars, etc.,	12 28	
Cleaning laboratory,	34 00	
Examination of diabetic flour,	50 00	
Expressage,	1 96	
Laboratory supplies,	159 21	
Photographic apparatus and supplies,	28 20	
Postage,	5 00	
Printing,	11 53	
Publications,	72 70	
Record and account books,	21 80	
Sundries,	5 00	
Tags, labels, etc.,	10 27	
Travelling bag,	14 50	
Travelling expenses,	1 92	
Typewriter and stand,	100 00	
Water still,	13 50	
Witness fees,	30 00	
		2,712 97
Total expenses on account of adultera- tion of milk, food and drugs, 1899,		\$10,947 97

DETAILS No. 209.

PURITY OF INLAND WATERS.

[Acts 1888, chap. 375; 1890, chap. 441; 1899, chap. 5]

EXPENDITURES.		
Pay roll of engineers, assistants, clerks, etc., —		
X. H. Goodnough,	\$3,300 00	
William S. Johnson,	2,200 00	
H. W. Clark,	2,200 00	
Fred B. Forbes,	1,175 00	
Stephen DeM. Gage,	940 00	
Charles G. Hyde,	925 00	
<i>Amount carried forward,</i>	\$10,740 00	

STATEMENT VII.

Revenue Expenses.

DETAILS 209.

PURITY OF INLAND WATERS — *Continued.*

<i>Amount brought forward,</i>						\$10,740 00	
Alice C. Drake,	.	.	.	.	.	855 00	
Frank S. Bailey,	.	.	.	.	.	800 00	
Thomas M. Drown,	.	.	.	.	.	800 00	
Gilbert H. Pratt,	.	.	.	.	.	770 00	
Luther R. Sawin,	.	.	.	.	.	770 00	
C. H. Stone,	.	.	.	.	.	770 00	
Ernest F. Badger,	.	.	.	.	.	770 00	
Henry H. Tozier,	.	.	.	.	.	770 00	
Lilly Miller,	.	.	.	.	.	750 00	
Bertha A. Lloyd,	.	.	.	.	.	610 00	
Isabelle F. Wiley,	.	.	.	.	.	550 00	
A. W. Walker,	.	.	.	.	.	462 00	
Richard R. Bradbury,	.	.	.	.	.	431 94	
E. P. Phelps,	.	.	.	.	.	250 00	
A. E. Kimberly,	.	.	.	.	.	240 00	
Robert W. Pratt, Jr.,	.	.	.	.	.	236 00	
Elizabeth W. Penney,	.	.	.	.	.	217 04	
Jennie Hayward,	.	.	.	.	.	199 00	
C. E. A. Winslow,	.	.	.	.	.	132 25	
Harold A. Yeames,	.	.	.	.	.	108 32	
Herbert W. Olmstead,	.	.	.	.	.	78 33	
George Mander,	.	.	.	.	.	75 00	
Clifford R. Davis,	.	.	.	.	.	67 94	
Edward P. Walters,	.	.	.	.	.	60 52	
A. I. Franklin,	.	.	.	.	.	56 13	
F. W. Osgood,	.	.	.	.	.	55 48	
							\$21,624 95
MISCELLANEOUS EXPENSES.							
Essex Company, labor at experi-							
mental sewerage station at Law-							
rence,	.	.	.	.	\$2,141 72		
Tools,	.	.	.	.	214 16		
Rent of land,	.	.	.	.	150 00		
						\$2,505 88	
Apparatus,	.	.	.	.	.	256 20	
Belting,	.	.	.	.	.	2 46	
Boat hire,	.	.	.	.	.	6 25	
Board of employees,	.	.	.	.	.	130 39	
Carpenter work,	.	.	.	.	.	151 10	
Carriage hire,	.	.	.	.	.	176 75	
Clocks,	.	.	.	.	.	5 50	
Coal, etc.,	.	.	.	.	.	134 63	
Copper work,	.	.	.	.	.	2 00	
Crushed stone,	.	.	.	.	.	6 00	
Drawing material,	.	.	.	.	.	79 93	
Expressage, freight, etc.,	.	.	.	.	.	719 41	
Gas,	.	.	.	.	.	360 97	
Glass,	.	.	.	.	.	2 60	
Hardware,	.	.	.	.	.	43 46	
<i>Amounts carried forward,</i>	.	.	.	.		\$4,583 53	\$21,624 95

STATEMENT VII.

Revenue Expenses.

DETAILS 210.

PURITY OF INLAND WATERS — *Concluded.*

<i>Amounts brought forward,</i>	\$4,583 53	\$21,624 95
Hire of teams,	20 42	
Hose,	11 28	
Ice,	21 78	
Labor, reading gauges, etc.,	413 84	
Laboratory supplies,	763 51	
Lumber,	51 26	
Machinists' labor,	35 38	
Maps,	61 28	
Paper,	23 50	
Photographs, blue prints, etc.,	31 94	
Platinum dishes,	129 95	
Plumbing,	417 71	
Postage,	5 35	
Printing,	114 27	
Publications,	14 30	
Record and account books,	27 50	
Rubber boots, etc.,	8 31	
Sealing wax,	8 50	
Stationery and office supplies,	51 03	
Steam pipe, etc.,	206 90	
Sundries,	23 58	
Tank,	57 82	
Telephone and telegrams,	11 46	
Travelling expenses,	1,155 33	
Trunks, etc.,	17 50	
Typewriter supplies,	30 15	
Washing towels,	46 66	
Water rates,	29 00	
Wrapping paper,	1 80	
		8,374 84
Total expended on account of purity of inland waters, 1899,		\$29,999 79

DETAILS No. 210.

DISCHARGE OF SEWAGE INTO BOSTON HARBOR.

[Res. 1899, chap. 65; Acts 1899, chap. 335.]

Laurence Bradford, services,	\$572 04
Boat hire,	43 00
Boatmen,	11 75
Carriage hire,	6 50
Drawing material,	39 54
Expressage, freight, etc.,	2 00
Lumber,	2 85
Maps,	102 75
<i>Amount carried forward,</i>	\$780 43

STATEMENT VII:

Revenue Expenses.

DETAILS 210.

DISCHARGE OF SEWAGE INTO BOSTON HARBOR — *Concl'd.*

<i>Amount brought forward,</i>	\$780 43
Material for signals,	2 31
Pay roll, surveyors, etc.,	1,545 06
Photographs, etc.,	5 37
Postage,	24
Rent of office,	18 00
Rent of typewriter,	18 00
Sundries,	5 86
Surveying instruments and repairs,	5 25
Telephone and telegrams,	35
Travelling expenses,	65 88
Typewriting,	30
Total expense on account of discharge of sewage into Boston harbor, 1899,.	\$2,447 05

STATEMENT VII. Revenue Expenses. DETAILS 211.

AGRICULTURE.

DETAILS No. 211.

BOARD OF AGRICULTURE.

[Pub. Stat., chaps. 20 and 114; Acts 1883, chap. 184; 1884, chap. 66; 1892, chap. 143; 1893, chap. 130; 1898, chap. 460; 1899, chap. 46.]

SECRETARY.			
William R. Sessions, resigned, salary, .	\$1,250 00		
James W. Stockwell, from July 1, salary, .	1,250 00		
		\$2,500 00	
CLERKS, LECTURES, ETC.			
CLERKS.			
Fred. H. Fowler, salary,	\$1,800 00		
Howard N. Legate, salary,	1,200 00		
		3,000 00	
LECTURES, ETC.			
O. Douglass, services,	\$33 50		
Lectures,	1,964 72		
Postage,	219 22		
Printing and binding,	461 65		
Monthly statement Weather Bureau, . .	25 00		
Stenographers,	95 91		
		2,800 00	
SECRETARY'S EXPENSES.			
W. R. Sessions, travelling expenses, . .	\$248 98		
J. W. Stockwell, travelling expenses, . .	251 02		
		500 00	
INCIDENTALS.			
Expressage,	\$94 55		
Neostyle,	50 00		
Newspapers,	20 00		
Postage,	75 77		
Printing and binding,	351 37		
Publications,	114 41		
Record and account books,	9 00		
Rubber stamps,	4 00		
Stationery and office supplies,	16 68		
Sundries,	1 00		
Telephone and telegrams,	5 00		
Travelling expenses,	10 78		
Typewriter supplies,	14 99		
Typewriter,	32 50		
		800 00	
MEMBERS' TRAVEL.			
Bills for travelling and hotel expenses, .	. . . .	1,490 20	
Amount carried forward, . . . . .	. . . .	\$11,090 20	

STATEMENT VII.

Revenue Expenses.

DETAILS 212 AND 213.

DETAILS No. 212.		
AGRICULTURAL SOCIETIES.		
[Pub. Stat., chap. 114, sect. 1; Acts 1899, chap. 46.]		
Amount brought forward,		\$11,090 20
Amesbury and Salisbury Society,	\$600 00	
Barnstable County Society,	600 00	
Berkshire Society,	70 75	
Blackstone Valley Society,	592 67	
Bristol County Society,	600 00	
Deerfield Valley Society,	600 00	
Eastern Hampden Society,	600 00	
Essex Society,	600 00	
Franklin County Society,	600 00	
Hampshire Society,	600 00	
Hampshire, Franklin and Hampden Society,	507 19	
Highland Society,	600 00	
Hillside Society,	600 00	
Hingham Society,	600 00	
Hoosac Valley Society,	600 00	
Housatonic Society,	600 00	
Manufacturers' Agricultural Society in North Attleborough,	600 00	
Marshfield Society,	600 00	
Martha's Vineyard Society,	600 00	
Massachusetts Horticultural Society,	600 00	
Middlesex North Society,	600 00	
Middlesex South Society,	800 90	
Nantucket Society,	600 00	
Oxford Society,	600 00	
Plymouth County Society,	600 00	
Spencer F. and M. Association,	600 00	
Union Society,	600 00	
Weymouth Society,	600 00	
Worcester Society,	600 00	
Worcester East Society,	600 00	
Worcester Northwest Society,	600 00	
Worcester South Society,	600 00	
Worcester County West Society,	600 00	
		18,871 51
DETAILS No. 213.		
AGRICULTURAL EXPERIMENT STATION.		
[Acts 1892, chap. 212; 1895, chap. 327; 1899, chap. 46.]		
Amount paid treasurer of Massachusetts Agricultural College,		10,000 00
Amount carried forward,		\$39,961 71

STATEMENT VII. Revenue Expenses. DETAILS 214 TO 218.

DETAILS No. 214.

MASSACHUSETTS AGRICULTURAL COLLEGE SCHOLARSHIPS.

[Res. 1883, chap. 46; 1886, chap. 34; Acts 1899, chap. 46.]

<i>Amount brought forward,</i>		\$39,961 71
Amount paid treasurer,		10,000 00

DETAILS No. 215.

MASSACHUSETTS AGRICULTURAL COLLEGE.

[Res. 1892, chap. 19; 1896, chap. 98; Acts 1899, chaps. 46 and 385.]

Amount paid treasurer,		20,000 00
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DETAILS No. 216.

MASSACHUSETTS AGRICULTURAL COLLEGE,
'TRUSTEES' TRAVEL AND EXPENSES.

[Acts 1889, chap. 46; 1899, chap. 46.]

Bills for travelling expenses, hotels, etc.,		401 97
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DETAILS No. 217.

ANALYSIS OF CONCENTRATED COMMERCIAL
FEED STUFFS.

[Acts 1899, chap. 46.]

Collecting samples and analyzing same under the direction of the director of the Hatch Experiment Station of the Massa- chusetts Agricultural College,		1,200 00
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DETAILS No. 218.

NAILS FOR MARKING TREES.

[Acts 1899, chap. 46.]

Washers,		174 11
<i>Amount carried forward,</i>		\$71,737 79

STATEMENT VII.

Revenue Expenses.

DETAILS 210.

DETAILS No. 219.

STATE DAIRY BUREAU FOR THE PROTECTION OF DAIRY PRODUCTS.

[Acts 1891, chap. 412; 1892, chap. 189; 1896, chap. 214; 1899, chap. 40]

[illegible]

STATEMENT VII. Revenue Expenses. DETAILS 220 AND 221.

STATE DAIRY BUREAU FOR THE PROTECTION OF DAIRY PRODUCTS — *Concluded.*

<i>Amounts brought forward,</i>	\$5,961 20	\$2,082 79	\$71,787 79
Postage,	9 75		
Printing and binding,	107 47		
Stationery and office supplies,	25		
Storage,	110 00		
Telephone and telegrams,	7 18		
Travelling expenses,	421 36		
		6,617 21	8,700 00
DETAILS No. 220.			
VETERINARY LABORATORY, MAINTENANCE.			
[Res. 1898, chap. 109; Acts 1899, chap. 46.]			
Paid treasurer Massachusetts Agricultural College,			1,000 00
Total expended for agricultural purposes, 1899,			\$81,437 79

DETAILS No. 221.

EXTERMINATION OF THE GYPSY MOTH.

[Acts 1891, chap. 210; 1899, chaps. 80 and 268.]

COMMITTEE OF THE STATE BOARD OF AGRICULTURE.		
J. W. Stockwell, secretary of the Board,	} without compensation.	
A. Pratt of North Attleborough,		
F. W. Sargent of Amesbury,		
J. M. Danforth of Lynnfield,		
J. G. Avery of Spencer,		
William R. Sessions of Springfield,		
GENERAL EXPENSES.		
Advertising,		\$38 78.
Apparatus and repairs,		316 24
Badges,		52 50
Baskets,		22 50
Board of employees,		403 67
Board of horses,		652 33
Amount carried forward,		\$1,486 02

STATEMENT VII.

Revenue Expenses.

DETAILS 221.

EXTERMINATION OF THE GYPSY MOTH—*Continued.*

<i>Amount brought forward,</i>	\$1,486 02
Brushes, brooms, etc.,	46 32
Burlap,	8,755 49
Caps,	315 78
Card index supplies,	76 25
Carpenter work,	4 55
Carpets, oil cloth, etc.,	32 19
Castings,	65 40
Cement, lime, etc.,	10 25
Chemicals,	137 70
Coal,	10 00
Creosote oil,	20 36
Damages,	109 50
Drawing instruments and supplies,	5 52
Drawings of insects,	5 00
Electrotypes,	42 60
Engine supplies,	7 11
Expenses of delegate to National Convention,	126 27
Expressage, freight, etc.,	229 43
Furniture,	5 50
Gas,	239 02
Gas oil,	2,884 02
Grindstone,	4 58
Hardware, tools, etc.,	866 21
Harness,	21 35
Hire of teams,	907 72
Hose,	176 71
Iron, etc.,	85 57
Knives, sheaths, etc.,	64 71
Labor,	65 92
Laboratory supplies,	48 73
Ladders,	20 15
Leather,	6 66
Lumber,	42 87
Maps, etc.,	58 53
Mirrors,	5 76
Neostyle supplies,	7 60
Painting and lettering,	30 70
Paints, oils, etc.,	107 73
Pay roll, superintendent, inspectors, scouts and privates,	174,659 27
Photographs, blue prints, etc.,	298 35
Plumbing and stock,	15 07
Postage,	501 89
Power and heating,	423 00
Printing and binding,	719 19
Raupenleim (German bird lime),	93 48
Record and account books,	154 44
Rent of hall,	39 00
Rent of office,	322 00
<i>Amount carried forward,</i>	\$194,361 42

STATEMENT VII.

Revenue Expenses.

DETAILS 221.

EXTERMINATION OF THE GYPSY MOTH — *Concluded.*

<i>Amount brought forward,</i>		\$194,361 42	
Rent of store-room,		40 00	
Rope,		4 31	
Rubber stamps,		2 16	
Shoeing horses,		50 00	
Stationery and office supplies,		159 50	
Steam pipe and fittings,		9 58	
Sundries,		47 25	
Tar,		22 50	
Teaming,		51 00	
Telephone and telegrams,		106 51	
Tin cans,		12 00	
Travelling expenses, employees,		1,954 88	
Travelling expenses, committee,		109 87	
Twine, spun yarn, etc.,		574 34	
Typewriter,		65 00	
Typewriter supplies,		48 15	
Typewriting,		17 95	
Wagons and repairs,		225 20	
Water rates,		17 00	
Printing and binding 7,000 copies "Gypsy Moth,"		1,794 80	
			\$199,673 42
EXTERMINATION OF THE BROWN-TAIL MOTH.			
Expressage,		\$1 00	
Pay roll,		6,113 72	
Sundries,		2 15	
			6,116 87
Total expenses on account of the gypsy and brown-tail moths, 1899,			\$205,790 29
SUMMARY.			
<i>Expended on Account of Gypsy Moth.</i>			
Expended in 1890,		\$25,539 32	
Expended in 1891,		69,497 82	
Expended in 1892,		75,226 43	
Expended in 1893,		74,991 74	
Expended in 1894,		112,591 21	
Expended in 1895,		130,791 93	
Expended in 1896,		129,779 26	
Expended in 1897,		154,100 60	
Expended in 1898,		186,461 09	
Expended in 1899,		199,673 42	
			\$1,158,652 82
<i>Expended on Account of Brown-tail Moth.</i>			
Expended in 1898,		\$10,008 11	
Expended in 1899,		6,116 87	
			16,124 98
Total,			\$1,174,777 80

STATEMENT VII.

Revenue Expenses.

DETAILS 222.

STATE LIBRARY.

DETAILS No. 222.

STATE LIBRARY.

[Pub. Stat., chap. 5; Acts 1888, chap. 24; 1891, chap. 24; 1893, chap. 86; 1897, chap. 114; 1899, chaps. 20, 192, 331 and 481.]

LIBRARIAN.			
C. B. Tillinghast, salary,	.	.	\$3,000 00
CLERKS.			
Ellen M. Sawyer,	.	\$1,200 00	
Maria C. Smith,	.	900 00	
Jennie W. Foster,	.	700 00	
Susy A. Dickinson,	.	700 00	
Extra clerical services,	.	800 00	4,300 00
PURCHASE OF BOOKS.			
Books, magazines, maps, atlases, directories,		\$6,409 83	
etc ,		14 58	
Index cards, files, etc.,		6 17	
Postage and expressage,		66 69	
Stationery, printing, etc.,		2 00	6,499 27
Sundry incidentals,			
CONTINGENT EXPENSES.			
Binding,		\$775 50	
Clippings,		54 25	
Customs charges,		5 25	
Expressage and freight,		74 65	
Index cards,		18 18	
Messenger,		495 00	
Newspapers,		9 42	
Postage,		294 38	
Publications,		594 31	
Stationery, etc.,		62 61	
Typewriter,		95 00	
Wrapping paper, twine, etc.,		27 15	2,500 70
Total expenses of State Library, 1899,			\$16,299 97

STATEMENT VII. Revenue Expenses. DETAILS 223 AND 224.

DETAILS No. 223.

AID TO PROMOTE THE ESTABLISHMENT OF FREE PUBLIC LIBRARIES.

[Acts 1890, chap. 347; 1899, chap. 70.]

PUBLIC LIBRARIES' COMMISSIONERS.			
C. B. Tillinghast, chairman,	} without com- pensation.		
Anna S. Amory, . . .			
Elizabeth P. Sohler, . . .			
Henry S. Nourse, . . .			
Samuel S. Green, . . .			
EXPENSES.			
Henry S. Nourse, travelling expenses, .		\$43 30	
Samuel S. Green, travelling expenses, .		36 32	
Binding,		21 25	
Expressage,		235 56	
Messenger service,		5 50	
Photographs and albums,		13 10	
Postage,		70 50	
Printing,		25 27	
			\$450 80
Books sent the following-named towns,—			
Norfolk,		\$99 82	
Phillipston,		100 00	
Seekonk,		100 00	
Williamsburg,		100 00	
			399 82
			\$840 62

DETAILS No. 224.

INDEX OF CURRENT EVENTS.

[Acts 1892, chap. 140; 1899, chap. 20.]

James F. Munroe, services,	\$1,000 00
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STATEMENT VII.

Revenue Expenses.

DETAILS 225 AND 226.

EDUCATIONAL.

DETAILS No. 225.

BOARD OF EDUCATION — AGENTS' SALARIES AND EXPENSES.

[Pub. Stat., chap. 41, sect. 9; Acts 1896, chap. 429; 1899, chap. 159.]

Henry T. Bailey, salary,	.	.	\$2,500	00		
Expenses,	.	.	418	90	\$2,918	90
G. T. Fletcher, salary,	.	.	\$2,500	00		
Expenses,	.	.	424	44	2,924	44
James W. MacDonald, salary,	.	.	\$2,500	01		
Expenses,	.	.	462	26	2,962	27
John T. Prince, salary,	.	.	\$2,500	00		
Expenses,	.	.	340	61	2,840	61
L. W. Sargent, salary,	.	.	\$870	00		
Expenses,	.	.	241	52	1,111	52
						\$12,752 74

DETAILS No. 226.

BOARD OF EDUCATION—CLERKS AND MESSENGER.

[Acts 1896, chap. 182; 1899, chap. 159.]

A. C. MacDonald,	.	.	.	.	.	\$780	00
Esther E. Elwell,	.	.	.	.	.	720	00
J. L. MacDonald,	.	.	.	.	.	387	50
Messenger,	.	.	.	.	.	87	00
							1,924 50
Amount carried forward,	.	.	.	.	.		\$14,677 24

STATEMENT VII.

Revenue Expenses.

DETAILS 227 TO 229.

DETAILS No. 227.

BOARD OF EDUCATION — INCIDENTAL EXPENSES.

[Pub. Stat., chap. 41, sect. 10; Acts 1899, chap. 159.]

<i>Amount brought forward,</i>		\$14,677 24
Binding,	\$17 50	
Books,	208 32	
Copying press, etc.,	4 10	
Expressage, messenger, telephone and telegrams,	394 17	
Extra clerical service,	73 00	
Postage,	245 62	
Printing and binding,	689 61	
Publications,	101 35	
Stationery and office supplies,	82 77	
Sundry incidentals,	6 40	
Typewriter and supplies,	46 87	
Wrapping paper, twine, etc.,	81 32	
		1,851 03

DETAILS No. 228.

BOARD OF EDUCATION — MEMBERS' TRAVEL.

[Pub. Stat., chap. 41, sect. 10; Acts 1899, chap. 159.]

George H. Conley,	\$60 00	
E. H. Capen,	44 00	
Kate G. Wells,	72 68	
Alice F. Palmer,	52 40	
George I. Aldrich,	71 40	
J. D. Miller,	94 91	
E. B. Stoddard,	32 92	
Franklin Carter,	45 00	
		473 31

DETAILS No. 229.

AID TO PUPILS IN NORMAL SCHOOLS.

[Res. 1876, chap. 47; Acts 1899, chap. 159.]

Paid C. B. Tillinghast, treasurer,		4,000 00
<i>Amount carried forward,</i>		\$21,001 58

STATEMENT VII.

Revenue Expenses.

DETAILS 230.

DETAILS No. 230.		
EDUCATION OF DEAF PUPILS.		
[Pub. Stat., chap. 41; Acts 1887, chap. 179; 1899, chap. 159.]		
Amount brought forward,		\$21,001 58
CLARKE INSTITUTION FOR DEAF MUTES, NORTHAMPTON, MASS.		
Amounts paid for board and tuition, as follows:—		
1 pupil for the quarter beginning Dec. 1, 1898,	\$50 00	
127 pupils for the quarter beginning Jan. 1, 1899,	7,222 49	
71 pupils for the quarter beginning March 1, 1899,	3,550 00	
127 pupils for the quarter beginning April 1, 1899,	7,111 60	
125 pupils for the quarter beginning July 1, 1899,	7,031 25	
120 pupils for the quarter beginning Oct. 1, 1899,	6,750 00	
	\$31,715 34	
HORACE MANN SCHOOL FOR DEAF MUTES, BOSTON, MASS.		
Amounts paid for board and tuition, as follows:—		
164 pupils from Sept. 1, 1898, to July 1, 1899,	\$8,074 00	
109 pupils from Sept. 1, 1899, to Feb. 1, 1900,	6,370 50	
Sundry pupils,	70 90	
Travelling expenses of pupils from Dec. 15, 1898, to Nov. 15, 1899,	2,792 09	
	17,307 49	
AMERICAN ASYLUM, HARTFORD, CONN.		
Amounts paid for board and tuition, as follows:—		
3 pupils for the quarter beginning Sept. 1, 1898,	\$150 00	
70 pupils for the quarter beginning Dec. 1, 1898,	3,500 00	
70 pupils for the quarter beginning June 1, 1899,	3,500 00	
61 pupils for the quarter beginning Sept. 1, 1899,	3,050 00	
Clothing, etc., for the year,	391 23	
	10,591 23	
Amounts carried forward,	\$59,614 06	\$21,001 58

STATEMENT VII. Revenue Expenses. DETAILS 231 AND 232.

EDUCATION OF DEAF PUPILS — *Concluded.*

Amounts brought forward, . . .	\$59,614 06	\$21,001 58
THE SARAH FULLER HOME, WEST MEDFORD, MASS.		
7 pupils for the quarter beginning Oct. 1, 1898, . . .	\$343 59	
8 pupils for the quarter beginning Jan. 1, 1899, . . .	376 51	
8 pupils for the quarter beginning April 1, 1899, . . .	400 00	
13 pupils for the quarter beginning July 1, 1899, . . .	376 28	
10 pupils for the quarter beginning Oct 1, 1899, . . .	438 37	
Instruction of Susie Fitzgerald, . . .	80 70	
	2,015 45	
PERKINS INSTITUTION AND MASSACHUSETTS SCHOOL FOR THE BLIND.		
Instruction of Edith Thomas from Oct. 1, 1898, to Oct. 1, 1899, . . .	700 00	
		62,329 51
DETAILS No. 231.		
PERKINS INSTITUTION AND MASSACHUSETTS SCHOOL FOR THE BLIND.		
[Pub. Stat., chap. 41, sects. 15 and 16; Res. 1899, chap. 19; Acts 1899, chap. 29.]		
Amount of appropriation paid treasurer, . . .		30,000 00
DETAILS No. 232.		
STATE NORMAL ART SCHOOL.		
[Acts 1866, chap. 330; 1899, chap. 159.]		
PRINCIPAL.		
George H. Bartlett, salary, . . .	\$3,000 00	
ASSOCIATE TEACHERS.		
E. W. D. Hamilton, . . .	\$1,600 08	
Ernest L. Major, . . .	1,600 08	
George Jepson, . . .	1,600 08	
Albert H. Munsell, . . .	1,600 08	
Mercy A. Bailey, . . .	1,400 08	
A. K. Cross, . . .	1,400 07	
Annie E. Blake, . . .	1,300 08	
M. Louise Field, . . .	1,180 04	
Amounts carried forward, \$11,680 59	\$3,000 00	\$113,331 09

STATEMENT VII.

Revenue Expenses.

DETAILS 233.

STATE NORMAL ART SCHOOL—*Concluded.*

<i>Amounts brought forward,</i>	\$11,680 59	\$3,000 00	\$113,331 09
Harry J. Carlson,	900 00		
Vesper L. George,	870 00		
Elizabeth J. Hinckley, . . .	800 04		
Cyrus E. Dallin,	700 03		
Wilhelmina N. Dranga, . . .	500 04		
Deristhe L. Hoyt,	450 00		
Richard Andrew,	200 01		
John L. Frisbee,	130 00		
		16,230 71	
JANITOR.			
William H. Granberry,		950 04	
ENGINEER			
Abbott P. Mack,		720 00	
GENERAL EXPENSES.			
Advertising,	\$79 64		
Electricity,	40 00		
Fuel,	1,261 25		
Furniture,	16 00		
Gas,	284 20		
Printing,	125 38		
Publications,	16 00		
Repairs,	669 52		
Telephone,	33 13		
Water rates,	74 10		
		2,599 22	
			23,499 97

DETAILS No. 233.

SUPPORT OF STATE NORMAL SCHOOLS.¹

[Acts 1899, chap. 159.]

HYANNIS NORMAL SCHOOL.		
W. A. Baldwin, princi-		
pal, salary (in part),	\$250 00	
Assistants' salaries (in		
part),	6,682 01	
	\$6,932 01	
EXPENSES.		
Apparatus,	\$517 75	
Biological supplies, . . .	14 00	
Books and publications, .	1,898 96	
Botanical supplies, . . .	403 97	
Broken stone,	62 51	
Clerical services, . . .	240 18	
<i>Amounts carried forward,</i>	\$6,932 01	\$136,831 06

¹ For balance support of normal schools, see Details No. 397.

STATEMENT VII.

Revenue Expenses.

DETAILS 233.

SUPPORT OF STATE NORMAL SCHOOLS — Continued.

Amounts brought forward, .	\$6,932 01		\$136,831 06
Coal and wood, . . .	\$877 97		
Diplomas,	30 00		
Dry goods,	346 92		
Electrical supplies, . .	137 47		
Expressage and freight, .	206 46		
Fertilizer,	45 50		
Furniture,	173 60		
Gas lamps,	23 40		
Gasolene,	59 09		
Groceries,	13 00		
Hardware,	240 64		
Janitors,	1,154 25		
Labor,	1,267 66		
Lawn mower,	12 00		
Lectures,	128 35		
Loam,	110 75		
Lumber,	342 25		
Maps and charts, . . .	25 90		
Microscopes,	29 90		
Models,	55 68		
Neostyle and supplies, .	70 25		
Paints, etc.,	276 77		
Photographs and sup- plies,	110 45		
Pictures, etc.,	161 00		
Plumbing,	38 50		
Postage,	74 46		
Printing,	274 22		
Repairs,	92 87		
Stationery and supplies, .	247 48		
Sundries,	283 44		
Telephone and tele- grams,	15 92		
Travel,	136 47		
Wall paper,	80 56		
	10,280 55		
		\$17,212 56	
LOWELL NORMAL SCHOOL.			
Frank F. Coburn, prin- cipal, salary,	\$3,000 00		
Assistants' salaries, . .	12,791 72		
	\$15,791 72		
EXPENSES.			
Advertising,	\$11 75		
Apparatus,	425 60		
Ash hoist,	125 00		
Books and publications, .	2,012 67		
Carpenter work,	282 86		
Amounts carried forward, .	\$15,791 72	\$17,212 56	\$136,831 06

STATEMENT VII.

Revenue Expenses.

DETAILS 233.

SUPPORT OF STATE NORMAL SCHOOLS—*Continued.*

<i>Amounts brought forward,</i>	\$15,791 72	\$17,212 56	\$136,831 06
Catering, . . .	\$20 00		
Chemicals, . . .	27 40		
Class directory, . . .	47 65		
Clerical services, . . .	275 00		
Coal and wood, . . .	1,385 64		
Diplomas, . . .	12 50		
Electric lights, . . .	29 75		
Electric supplies, . . .	29 53		
Engineer's services, . . .	840 00		
Express, . . .	148 86		
Fertilizer, . . .	42 00		
Furniture, . . .	387 49		
Gas, . . .	33 16		
Grates, . . .	52 60		
Groceries and provisions, . . .	41 50		
Hardware, . . .	132 76		
Ice, . . .	11 76		
Janitors, . . .	960 00		
Labor, . . .	911 32		
Lectures, . . .	175 00		
Lesson, clay modelling, . . .	25 00		
Loam, . . .	233 00		
Model-school teachers, . . .	2,191 60		
Models, . . .	24 65		
Photographs and camera, . . .	27 50		
Pictures and frames, . . .	50 72		
Playing piano, . . .	43 00		
Plumbing, etc., . . .	35 96		
Postage, . . .	34 50		
Printing, . . .	228 22		
Removing ashes, . . .	23 80		
Repairs, . . .	134 47		
Secretary, . . .	300 00		
Stationery and supplies, . . .	465 91		
Stone foundation and fence, . . .	350 00		
Sundries, . . .	194 77		
Telephone and telegrams, . . .	223 80		
Travel, . . .	14 10		
Water, . . .	50 15		
	13,072 95		
		- 28,864 67	
NORTH ADAMS NORMAL SCHOOL.			
F. F. Murdock, principal, salary, . . .	\$3,000 00		
Assistants' salaries, . . .	12,410 12		
	\$15,410 12		
<i>Amounts carried forward,</i>	\$15,410 12	\$46,077 23	\$136,831 06

STATEMENT VII.

Revenue Expenses.

DETAILS 233.

SUPPORT OF STATE NORMAL SCHOOLS — Continued.

Amounts brought forward,	\$15,410 12	\$46,077 23	\$136,831 06
EXPENSES.			
Apparatus, . . .	\$187 35		
Books and publications, . . .	1,670 80		
Brushes, . . .	18 25		
Carving tools, . . .	46 68		
Chemicals, . . .	83 53		
Clerical services, . . .	34 00		
Coal and wood, . . .	1,831 38		
Crockery, . . .	19 89		
Diplomas, . . .	94 70		
Electric lights and supplies, . . .	108 96		
Engineer's services, . . .	720 00		
Express and freight, . . .	73 26		
Furniture, . . .	87 76		
Gas, . . .	326 26		
Hardware, . . .	766 32		
Janitors, . . .	600 00		
Labor, . . .	631 26		
Laundry work, . . .	64 12		
Lectures, . . .	42 84		
Lumber, . . .	424 76		
Medical services, . . .	10 00		
Models, . . .	35 00		
Painting, etc., . . .	235 06		
Postage, . . .	42 42		
Printing, . . .	143 15		
Removing ashes, . . .	52 90		
Repairs, . . .	203 17		
Stationery and supplies, . . .	283 59		
Sundries, . . .	122 23		
Teaming, . . .	302 27		
Telephone and telegrams, . . .	100 12		
Travel, . . .	91 61		
Water, . . .	30 00		
Window shades, . . .	54 85		
	9,488 49		
		24,898 61	
SALEM NORMAL SCHOOL.			
W. P. Beckwith, principal, salary, . . .	\$3,000 00		
Assistants' salaries, . . .	13,243 38		
	\$16,243 38		
EXPENSES.			
Advertising, . . .	\$39 17		
Apparatus, . . .	395 15		
Binding books, etc., . . .	33 70		
Biological supplies, . . .	26 76		
Amounts carried forward,	\$16,243 38	\$70,975 84	\$136,831 06

STATEMENT VII.

Revenue Expenses.

DETAILS 283.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

<i>Amounts brought forward,</i>	\$16,243 88	\$70,975 84	\$136,831 06
Books and publications,	\$1,940 87		
Brushes,	30 00		
Carpenter work,	30 93		
Catalogues,	23 50		
Chemicals, etc.,	31 97		
Clerical assistance,	48 00		
Coal and wood,	1,104 94		
Diplomas,	106 75		
Electric light,	138 92		
Engineers' services,	1,000 00		
Express,	79 41		
Fire extinguishers,	54 00		
Firemen's services,	600 00		
Furniture,	344 45		
Gas,	15 86		
Gas stove,	15 00		
Groceries and provisions,	15 19		
Hardware, etc.,	179 08		
Janitors,	600 00		
Labor,	60 90		
Laundry,	33 21		
Lectures,	55 00		
Maps,	33 67		
Mason work,	18 40		
Microscopes,	140 00		
Minerals,	26 65		
Model-school teachers,	1,350 00		
Models,	16 51		
Music,	13 55		
Neostyle,	50 00		
Nurse,	100 00		
Oil,	53 40		
Paints and painting,	32 57		
Photographs and supplies,	27 49		
Pianos,	450 00		
Pipe covering material,	66 62		
Plumbing,	17 56		
Postage,	53 80		
Printing,	317 67		
Removing ashes,	32 27		
Rent of piano,	32 00		
Repairs,	132 45		
Stationery and supplies,	261 39		
Sundries,	146 21		
Telephone and telegrams,	82 49		
Travel,	19 86		
Water,	123 61		
	<u>10,600 93</u>		
		26,844 31	
<i>Amounts carried forward,</i>		\$97,820 15	\$136,831 06

STATEMENT VII.

Revenue Expenses.

DETAILS 233.

SUPPORT OF STATE NORMAL SCHOOLS — *Continued.*

<i>Amounts brought forward,</i>	\$97,820 15	\$136,831 06
WESTFIELD NORMAL SCHOOL.		
Charles S. Chapin, prin-		
cipal, salary,	\$3,000 00	
Assistants' salaries,	13,839 41	
	<hr/> \$16,839 41	
EXPENSES.		
Advertising,	\$19 25	
Binding books,	12 90	
Books and publications,	931 77	
Carpenter work,	26 68	
Clerical services,	290 71	
Coal and wood,	633 78	
Crockery, etc.,	33 73	
Diplomas,	28 75	
Disinfectant,	29 58	
Electric fire-alarm,	65 00	
Electric supplies,	38 45	
Express,	55 53	
Fire-alarm box,	85 00	
Furniture,	210 26	
Gas,	56 38	
Hardware,	295 50	
Janitors,	1,166 66	
Kitchen furnishings,	18 40	
Labor,	954 59	
Lectures,	380 46	
Lumber,	136 74	
Maps and charts,	43 01	
Mason work,	195 50	
Paints, etc.,	12 64	
Pictures, etc.,	46 81	
Plumbing, etc.,	731 26	
Postage,	67 31	
Printing,	409 48	
Repairs,	113 03	
Stationery and supplies,	232 93	
Sundries,	224 62	
Telephone and tele-		
grams,	65 42	
Travel,	123 55	
Wall paper, etc.,	141 44	
Water,	272 40	
	<hr/> 8,149 52	
		24,988 93
WORCESTER NORMAL SCHOOL.		
E. H. Russell, principal,		
salary,	\$3,000 00	
Assistants' salaries,	12,649 56	
	<hr/> \$15,649 56	
<i>Amounts carried forward,</i>	\$15,649 56	\$122,809 08
		\$136,831 06

STATEMENT VII.

Revenue Expenses.

DETAILS 233.

SUPPORT OF STATE NORMAL SCHOOLS—*Concluded.*

<i>Amounts brought forward,</i>	\$15,649 56	\$122,809 08	\$136,831 06
EXPENSES.			
Additions to and repair-			
ing building, . . .	\$1,000 00		
Apparatus, . . .	70 90		
Books and publications, . . .	786 65		
Card index, . . .	70 00		
Carpenter work, . . .	114 24		
Choral, . . .	50 00		
Coal and wood, . . .	920 49		
Diplomas, . . .	19 00		
Dry goods, . . .	31 42		
Electric light, . . .	181 80		
Electric supplies, . . .	99 95		
Expressage and freight, . . .	22 88		
Furniture, . . .	79 70		
Hardware, . . .	76 63		
Ice, . . .	57 36		
Janitors, . . .	773 28		
Labor, . . .	225 58		
Laundry work, . . .	54 09		
Lumber, . . .	53 91		
Maps and charts, . . .	89 46		
Oil, . . .	20 10		
Paint, . . .	69 04		
Photographs and sup-			
plies, . . .	41 50		
Pictures and frames, . . .	22 25		
Plants, etc., . . .	34 30		
Plumbing, etc, . . .	158 01		
Postage, . . .	139 70		
Printing, . . .	467 69		
Repairs, . . .	105 85		
Removing ashes, . . .	56 75		
Sand, etc., . . .	17 50		
Stationery and supplies, . . .	212 05		
Sundries, . . .	140 56		
Telephone and tele-			
grams, . . .	52 59		
Travel, . . .	127 03		
Typewriter, . . .	40 00		
Water, . . .	43 03		
	<u>6,475 29</u>		
		<u>22,124 85</u>	
			<u>144,933 93</u>
<i>Amount carried forward,</i>			\$281,764 99

STATEMENT VII. Revenue Expenses. DETAILS 234 AND 235.

DETAILS No. 234.

DUKES COUNTY EDUCATIONAL ASSOCIATION.

[Acts 1866, chap. 61; 1872, chap. 215; 1899, chap. 159.]

<i>Amount brought forward,</i> . . . .	. . . .	\$281,764 99
Paid treasurer Dukes County Educational Association, . . . . .	. . . .	50 00

DETAILS No. 235.

SCHOOL SUPERINTENDENTS FOR SMALL TOWNS.

[Acts 1898, chap. 431; 1899, chap. 379; 1901, chap. 272; 1903, chap. 200; 1904, chap. 58; 1905, chap. 371; 1906, chap. 402; 1907, chap. 433; 1908, chap. 466; 1909, chap. 159.]

Paid to the following school districts:—		
Hanover, Hanson and Norwell,	\$1,250 00	
Cheshire and Dalton,	1,250 00	
South Hadley and Granby,	1,250 00	
Buckland, Colrain and Shelburne,	1,250 00	
Mansfield, Stoughton and Sharon,	1,250 00	
Charlemont, Hawley, Monroe, Rowe and Florida,	1,250 00	
Brimfield and Monson,	1,250 00	
Northfield, Gill and Warwick,	1,250 00	
Brookfield and North Brookfield,	1,250 00	
Deerfield, Hatfield and Leverett,	1,250 00	
Norton and Wrentham,	1,250 00	
Becket, Chester, Middlefield and Washington,	1,250 00	
East Bridgewater, West Bridgewater and Raynham,	1,250 00	
Provincetown and Wellfleet,	1,250 00	
Orange, Wendell and Erving,	1,250 00	
Mendon, Bellingham and Hopedale,	1,250 00	
Acton, Littleton and Westford,	1,250 00	
Lunenburg and Winchendon,	1,250 00	
Duxbury, Marshfield and Scituate,	1,250 00	
Easthampton, Southampton and Westhampton,	1,250 00	
Dracut, Tewksbury, Tyngsborough and North Reading,	1,250 00	
Templeton, Royalston, Hubbardston and Phillipston,	1,250 00	
Harwich, Orleans, Brewster and Eastham, . .	1,250 00	
West Stockbridge, Richmond, Egremont, Sheffield and New Marlborough,	1,250 00	
<i>Amounts carried forward,</i>	\$30,000 00	\$281,814 99

STATEMENT VII.

Revenue Expenses.

DETAILS 286.

SCHOOL SUPERINTENDENTS FOR SMALL TOWNS — Concluded.

Amounts brought forward, . . .	\$30,000 00	\$281,814 99
Bolton, Boylston, Harvard and Shirley, .	1,250 00	
Dartmouth and Westport, . . .	1,250 00	
Georgetown, Groveland and Rowley, . .	1,250 00	
Dennis and Yarmouth, . . .	1,250 00	
Billerica, Burlington, Bedford and Lincoln,	1,250 00	
Dover, Sudbury and Wayland, . . .	1,250 00	
Bourne, Mashpee and Sandwich, . . .	1,250 00	
Ludlow, Wilbraham, Hampden, East Long-		
meadow and Longmeadow, . . .	1,250 00	
Agawam, Granville and Southwick, . .	1,250 00	
Williamsburg, Conway, Sunderland and		
Whately, . . .	1,250 00	
Westminster, Sterling and Princeton, .	1,250 00	
Ashby and Townsend, . . .	1,250 00	
Abington and Bridgewater, . . .	1,250 00	
Ayer and West Boylston, . . .	1,250 00	
Holliston, Medway and Sherborn, . .	1,250 00	
Ashland and Hopkinton, . . .	1,250 00	
Barre, Hardwick and Petersham, . . .	1,250 00	
Grafton and Upton, . . .	1,250 00	
Chilmark, Edgartown, Cottage City, Tis-		
bury and West Tisbury, . . .	1,250 00	
Chelmsford, Carlisle and Dunstable, . .	1,250 00	
Millbury, Oxford and Dudley, . . .	1,250 00	
Holden and Leicester, . . .	1,250 00	
Wales and Warren (1898), . . .	1,250 00	
Wales and Warren (1899), . . .	1,250 00	
Acushnet, Fairhaven and Mattapoisett, .	1,250 00	
New Braintree, Sturbridge and West Brook-		
field, . . .	1,250 00	
Northborough, Southborough, Berlin and		
Shrewsbury, . . .	1,250 00	
		63,750 00
DETAILS No. 286.		
NEW ENGLAND INDUSTRIAL SCHOOL FOR DEAF MUTES.		
[Res. 1899, chap. 17; Acts 1899, chap. 283.]		
Paid trustees New England Industrial School for Deaf Mutes, . . .	. . .	2,000 00
Amount carried forward, . . .	. . .	\$347,564 99

STATEMENT VII. Revenue Expenses. DETAILS 237 TO 240.

DETAILS No. 237.

MASSACHUSETTS INSTITUTE OF TECHNOLOGY.

[Res. 1896, chap. 70; Acts 1896, chap. 310; 1899, chap. 27.]

Amount brought forward, . . . . .	. . . . .	\$347,564 99
Paid treasurer Massachusetts Institute of Technology, . . . . .	. . . . .	29,000 00

DETAILS No. 238.

WORCESTER POLYTECHNIC INSTITUTE.

[Acts 1899, chaps. 28, 157 and 331.]

Paid treasurer Worcester Polytechnic Institute,	6,000 00
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DETAILS No. 239.

SCHOOL REGISTERS AND BLANKS.

[Acts 1899, chaps. 111 and 233.]

Expressage,	\$16 13	
Postage,	45 00	
Printing,	347 25	
Printing and binding 10,750 copies school registers,	586 73	
		995 11

DETAILS No. 240.

EDUCATIONAL MUSEUM.

[Res. 1899, chap. 53; Acts 1899, chap. 335.]

George E. Gay, services,	\$29 00	
Expressage, freight and packing,	116 72	
Model,	2 00	
Pamphlet boxes,	4 80	
Teaming,	24 00	
Travel, etc.,	2 75	
		179 27
Amount carried forward, . . . . .	. . . . .	\$383,739 37

STATEMENT VII.

Revenue Expenses.

DETAILS 241 AND 242.

DETAILS No. 241.		
STATE EXHIBIT OF DRAWING IN PUBLIC SCHOOLS.		
[Res. 1899, chap. 64.]		
Amount brought forward,		\$388,739 87
Advertising,	\$99 28	
Burlap,	30 88	
Cloth sign,	9 00	
Electricity,	93 80	
Labor,	126 90	
Lumber, etc.,	20 00	
Placards,	12 05	
Police services,	55 00	
Postage,	25 00	
Printing,	84 91	
Rent,	450 00	
Repairs,	7 00	
Services (sundry persons),	67 37	
Shipping exhibits,	10 63	
Stationery, etc.,	20 35	
Sundry incidentals,	10 08	
Travel,	25 65	
Typewriting, etc.,	27 50	
		1,175 40
DETAILS No. 242.		
TUITION OF CHILDREN IN SMALL TOWNS.		
[Acts 1894, chap. 436; 1895, chap. 212; 1899, chap. 78.]		
Paid to the following towns: —		
Alford,	\$120 00	
Becket,	86 00	
Berkley,	450 00	
Berlin,	699 20	
Blandford,	85 00	
Bolton,	33 60	
Boxborough,	346 00	
Boylston,	280 00	
Carlisle,	128 00	
Charlemont,	48 00	
Chilmark,	54 00	
Clarksburg,	175 00	
Cummington,	33 00	
Dana,	208 33	
Eastham,	155 20	
Egremont,	965 00	
Amounts carried forward,	\$3,866 33	\$384,914 77

STATEMENT VII.

Revenue Expenses.

DETAILS 242.

TUITION OF CHILDREN IN SMALL TOWNS — *Concluded.*

<i>Amounts brought forward,</i>		\$3,866 83	\$384,914 77
Erving,		404 83	
Florida,		30 00	
Gill,		398 00	
Goshen,		48 00	
Greenwich,		75 00	
Halifax,		60 00	
Hancock,		36 00	
Hawley,		114 00	
Heath,		10 00	
Lakeville,		360 00	
Lanesborough,		40 00	
Leverett,		288 00	
Leyden,		120 00	
Monterey,		245 00	
Montgomery,		100 00	
New Braintree,		80 00	
New Marlborough,		135 00	
Oakham,		65 50	
Otis,		70 00	
Pelham		69 00	
Phillipston,		48 00	
Plainfield,		99 00	
Plympton,		50 00	
Prescott,		49 00	
Richmond,		144 00	
Rochester,		80 00	
Rowe,		30 00	
Royalston,		192 00	
Russell,		100 00	
Shutesbury,		30 00	
Southampton,		385 00	
Southwick,		325 00	
Sunderland,		78 00	
Truro,		30 00	
Tyngsborough,		400 00	
Tyringham (1898),		30 00	
Tyringham,		30 00	
Warwick,		50 00	
Washington,		50 00	
Wendell,		85 00	
Westhampton,		160 00	
West Stockbridge,		57 76	
West Tisbury,		108 00	
Whately,		213 00	
			9,432 92
<i>Amount carried forward,</i>			\$394,347 69

STATEMENT VII

Revenue Expenses.

DETAILS 248.

DETAILS No. 248.

PREMIUM ON SECURITIES PURCHASED FOR THE MASSACHUSETTS SCHOOL FUND.

[Acts 1890, chap. 335; 1899, chap. 3.]

<i>Amount brought forward,</i>		\$394,847 69
Paid premium on securities purchased,		10,000 65
Total educational expenses paid from revenue, 1899,		\$404,848 84

STATEMENT VII.

Revenue Expenses.

DETAILS 244.

CHARITABLE.

DETAILS No. 244.

STATE ALMSHOUSE, TEWKSBURY.

[Pub. Stat., chap. 86, sects. 13, 16, 19, 20 and 40; Acts 1899, chap. 57.]

SUPERINTENDENT AND PHYSICIAN.	
John H. Nichols,	\$2,500 00
ASSISTANT SUPERINTENDENT AND PHYSICIAN.	
A. J. Ranney,	1,500 00
ASSISTANT PHYSICIANS.	
Arthur K. Drake,	\$783 37
Edmund F. Curry,	716 68
Jane R. Baker,	583 34
Ernest B. Emerson,	550 00
J. B. Howland,	249 99
Arthur T. Mann,	83 33
Arthur J. Dresser,.	25 00
	2,991 71
CLERK.	
Hiram P. Dinsmore,	1,200 00
ENGINEER AND ASSISTANT.	
N. W. Scott,	\$1,200 00
Nicholas Cooney,	720 00
	1,920 00
FIREMEN.	
W. H. Mason,	\$300 00
Louis F. Saunders,	300 00
Daniel J. Scott,	260 00
Robert C. Dexter,	179 22
Other assistants,	77 44
	1,116 66
STENOGRAPHER.	
Jennie F. Palmer,	300 00
LIBRARIAN.	
Lillian B. Moody,	300 00
SUPERVISOR OF INSANE.	
Lawrence J. Ryan,	395 00
SUPERVISOR OF MANUFACTURES.	
Rose Miller,	300 00
Amount carried forward,	\$12,523 37

STATEMENT VII.

Revenue Expenses.

DETAILS 244.

STATE ALMSHOUSE, TEWKSBURY — *Continued.*

<i>Amount brought forward,</i>	.	.	.	\$12,528 87
MATRONS.				
Eliza H. Miller,	.	.	.	\$360 00
Lillie M. McCausland,	.	.	.	240 00
Minnie Malcolm,	.	.	.	287 08
				887 08
RECEIVING OFFICERS.				
Peter MacDonald,	.	.	.	\$540 00
Simeon G. Harrington,	.	.	.	420 00
John H. Lyons,	.	.	.	360 00
Carrie W. Ireland,	.	.	.	220 00
Nellie A. Collins,	.	.	.	240 00
Mary E. Pick,	.	.	.	240 00
Olin C. Moulton,	.	.	.	152 14
Other assistants,	.	.	.	35 76
				2,207 90
HOUSEKEEPER.				
M. A. Beckerman,	.	.	.	300 00
SEAMSTRESS.				
Kitty Balch,	.	.	.	240 00
HOSPITAL DEPARTMENT.				
SUPERINTENDENT OF NURSES.				
E. Maude Ellis,	.	.	.	600 00
HEAD NURSES.				
Lillie Fletcher,	.	.	.	\$360 00
Annie G. Kelley,	.	.	.	300 00
Christina Germain,	.	.	.	300 00
Catherine M. Scott,	.	.	.	300 00
Catherine J. Meikle,	.	.	.	295 00
Nellie S. Redmond,	.	.	.	287 77
Bertha L. Huff,	.	.	.	175 00
				1,967 77
NURSES.				
Fred J. Carley,	.	.	.	\$295 16
Jessie Baker,	.	.	.	280 00
Helen A. West,	.	.	.	270 00
Amy J. Baker,	.	.	.	255 00
Dora Vincent,	.	.	.	240 00
Annie Calder,	.	.	.	240 00
Miriam H. Crowell,	.	.	.	240 00
A. Estelle De Catur,	.	.	.	240 00
Caroline E. Hutt,	.	.	.	240 00
Mary J. Young,	.	.	.	240 00
Kate E. Gilson,	.	.	.	240 00
Florence A. La Fleur,	.	.	.	240 00
Annie M. McAusland,	.	.	.	240 00
<i>Amounts carried forward,</i>	.	\$3,260 16		\$18,676 07

STATEMENT VII.

Revenue Expenses.

DETAILS 244.

STATE ALMSHOUSE, TEWKSBURY — Continued.

Amounts brought forward,	\$3,260 16	\$18,676 07
Annie Grant,	240 00	
George H. Maxfield,	237 10	
Urania E. Augusta,	237 00	
Mary H. Meikle,	237 00	
Mary E. Patrequin,	234 00	
Mary E. Hyde,	206 00	
Helena Kelley,	200 00	
Linda Nase,	200 00	
Lenah B. Austin,	200 00	
Clauda Vincent,	174 00	
Flora McPherson,	160 00	
Florence N. Cook,	138 71	
Joseph J. Parker,	137 50	
Joseph P. Hanlon,	135 00	
Lena M. Tufts,	127 74	
Louise Ward,	120 00	
Annie J. Burt,	118 71	
Jennie Hart,	118 67	
Walter C. Kenney,	114 52	
Elizabeth L. Forbush,	112 65	
Isaac A. McKeen,	112 50	
Addie F. Dunham,	110 67	
Katie A. Macaulay,	101 52	
Other assistants,	1,757 34	
		8,790 79
ATTENDANTS ON THE INSANE.		
Fred L. Goodspeed,	\$300 00	
Myron C. Baker,	300 00	
Anthony G. Kelley,	300 00	
Fred F. McAloon,	300 00	
Sidney A. Rokes,	300 00	
William E. Abbott,	295 00	
D. D. McLeod,	68 67	
		1,863 67
DOMESTICS, ETC.		
BAKER.		
Thomas Carley,		720 00
COOKS.		
Hubert G. Comstock,	\$600 00	
Lucy Comstock,	360 00	
James McDonald,	300 00	
		1,260 00
KITCHEN MATRON AND ASSISTANT.		
Belle H. Guillard,	\$375 00	
Aurissa F. Rokes,	240 00	
		615 00
Amount carried forward,		\$31,925 53

STATEMENT VII.

Revenue Expenses.

DETAILS 244.

STATE ALMSHOUSE, TEWKSBURY—Continued.

<i>Amount brought forward,</i>		\$31,925 53
LAUNDERER AND ASSISTANTS.		
Charles W. Carr,	\$300 00	
Margaret C. Rull,	295 00	
Florence M. Harrington,	240 00	
		835 00
MECHANICS, ETC.		
CARPENTERS.		
E. N. Patterson,	\$720 00	
H. A. Page,	216 00	
N. F. Frost,	101 25	
W. J. Robinson,	82 13	
		1,119 38
ELECTRICIAN.		
C. M. Armstrong,		600 00
PAINTER.		
D. K. Vaughan,		210 00
STONE MASONS.		
Charles E. Clark,	\$151 50	
James Anthony,	63 00	
		214 50
FARMERS.		
John R. McDonald,	\$600 00	
Edward Kennedy,	353 00	
John B. McClellan,	300 00	
John Loban,	300 00	
Alexander Walker,	300 00	
Thomas J. Flood,	300 00	
E. R. Bullock,	229 84	
E. C. Howland,	125 00	
Harry W. Martin,	110 00	
Other assistants,	64 52	
		2,684 36
GARDENER.		
James McBride,		600 00
HERDSMEN.		
W. W. Hall,	\$300 00	
Other assistants,	109 03	
		409 03
GROCERIES AND PROVISIONS.		
Baking powders, soda, etc.,	\$95 48	
Beans, peas, etc.,	1,024 99	
Bread, crackers and pastry,	90 88	
Butter and cheese,	2,542 67	
Butterine,	4,443 54	
Candles,	8 60	
<i>Amounts carried forward,</i>	\$8,200 66	\$38,597 80

STATEMENT VII.

Revenue Expenses.

DETAILS 244.

STATE ALMSHOUSE, TEWKSBURY — Continued.

Amounts brought forward,	\$8,200 66	\$38,597 80
Candy,	48 00	
Cereals,	496 93	
Coffee, cocoa, etc.,	926 83	
Corn starch, farina, etc.,	32 26	
Eggs,	1,658 17	
Fish,	2,270 46	
Flour and meal,	8,076 20	
Fruit (canned and fresh),	1,012 66	
Gelatine,	19 80	
Ketchup, sauces, etc.,	25 50	
Macaroni,	6 75	
Meat (canned and fresh),	16,834 42	
Milk (condensed and fresh),	517 70	
Molasses and syrup,	478 68	
Pickles,	20 62	
Popcorn,	16 00	
Poultry and game,	381 93	
Preserves, jams, jellies, etc.,	9 90	
Rice, barley, etc.,	215 71	
Salt,	115 00	
Soap,	267 99	
Spices, essences, etc.,	143 94	
Sugar,	2,142 02	
Tapioca, sago, etc.,	6 04	
Tea,	1,186 84	
Tobacco, snuff, pipes, etc.,	1,216 75	
Vegetables,	975 57	
Vegetole,	218 03	
Vinegar,	56 52	
Yeast,	42 65	
		47,620 53
STORES AND SUPPLIES.		
Agricultural implements,	\$32 39	
Awnings,	67 00	
Belting,	40 00	
Blankets, bedding, etc.,	336 60	
Boots and shoes,	2,141 68	
Bricks,	313 35	
Brooms, brushes, etc.,	318 66	
Buckets, pails, etc.,	9 60	
Buttons, trimmings, etc.,	87 28	
Carpets, rugs, etc.,	31 28	
Castings,	401 11	
Cement, lime, sand, etc.,	175 55	
Clocks and repairs,	49 20	
Cloth, clothing, etc.,	6,075 87	
Clothing destroyed,	40 00	
Combs,	120 25	
Condenser,	172 48	
Amounts carried forward,	\$10,412 30	\$86,218 33

STATEMENT VII.

Revenue Expenses.

DETAILS 244.

STATE ALMSHOUSE, TEWKSBURY — *Continued.*

<i>Amounts brought forward,</i>	\$10,412 80	\$86,218 33
Corn, oats, etc.,	4,797 90	
Crockery, glassware, etc.,	694 80	
Cutlery,	16 04	
Disinfectants,	24 85	
Document boxes,	21 50	
Dry goods,	4,077 65	
Dumb waiter,	45 00	
Electrical supplies,	678 95	
Engine supplies,	51 31	
Fertilizers,	1,443 89	
Fire escape,	435 07	
Fireworks, etc.,	40 13	
Fuel,	9,337 38	
Furnishing goods,	235 81	
Furniture and repairs,	409 70	
Flags,	11 56	
Glass,	242 41	
Hair, etc.,	858 95	
Hardware, tools, etc.,	854 98	
Harness, repairs, etc.,	62 88	
Hats, caps, etc.,	98 08	
Hose, etc,	223 75	
Husks,	5 51	
Incubator,	35 00	
Index cards and cabinet,	74 70	
Insect powder, etc.,	115 82	
Instrument cabinet,	63 00	
Iron stairs,	74 60	
Iron, steel, etc.,	101 93	
Iron tablets,	150 50	
Keys,	22 50	
Kitchen utensils and supplies,	194 04	
Labratory expenses and supplies,	25 00	
Laundry machinery,	119 43	
Laundry supplies,	40 92	
Leather,	118 39	
Lumber and labor,	742 44	
Machinery,	220 38	
Machinists' supplies,	89 87	
Matches,	32 50	
Mattresses, etc.,	101 50	
Medicines and hospital supplies,	9,830 57	
Oil (illuminating),	55 70	
Oil (lubricating),	330 89	
Paints, oils, etc.,	1,549 64	
Paper,	30 80	
Photographic supplies,	71 31	
Piano,	26 00	
Playing cards,	10 13	
<i>Amounts carried forward,</i>	\$48,807 96	\$86,218 33

STATEMENT VII.

Revenue Expenses.

DETAILS 244.

STATE ALMSHOUSE, TEWKSBURY — Continued.

<i>Amounts brought forward,</i>	\$48,807 96	\$86,218 33
Plumbing stock and supplies, .	484 47	
Potash, etc ,	210 91	
Refrigerator,	14 00	
Rope,	70 70	
Rubber boots and shoes, .	196 20	
Rubber blankets, . . .	100 00	
Rubber goods,	166 90	
Seeds, plants, etc., . .	275 60	
Shoe findings,	118 78	
Spectacles and repairs, .	98 40	
Stationery and office supplies, .	353 11	
Steam pipe and fittings, .	3,615 63	
Sterilizer,	50 00	
Stoves and repairs, . . .	71 58	
Sundry incidentals, . . .	71 72	
Tank,	10 50	
Tents,	18 07	
Thread, etc.,	75 76	
Tile,	402 50	
Tinware,	28 33	
Toilet paper,	49 05	
Trucks for scales,	15 60	
Typewriter and supplies, .	31 40	
Upholstery supplies, . . .	44 23	
Water tank and stove, . .	18 70	
Window and door frames, etc., .	411 53	
Window guards,	22 47	
Woodenware,	198 46	
Wrapping paper, etc., . . .	21 12	
		56,048 68
MISCELLANEOUS EXPENDITURES.		
Advertising,	\$13 93	
Appraisal of property, . . .	226 56	
Blacksmithing and supplies, .	403 58	
Books and repairs,	140 33	
Carpentry,	412 64	
Chaplain's services,	950 00	
Entertainments,	45 87	
Expenses as delegate to National Conference of Charities and Correction,	98 94	
Expressage,	224 66	
Freight,	5,041 50	
Gratuities,	79 00	
Inspection of boilers, . . .	60 00	
Labor,	2,691 32	
Live stock,	1,501 10	
Mason work,	236 25	
<i>Amounts carried forward,</i>	\$12,125 68	\$142,267 01

STATEMENT VII.

Revenue Expenses.

DETAILS 245 AND 246.

STATE ALMSHOUSE, TEWKSBURY — *Concluded.*

<i>Amounts brought forward,</i>		\$12,125 68	\$142,267 01	
Medical and surgical attendance,		392 50		
Newspapers,		12 00		
Painting,		36 75		
Pasturage,		122 25		
Postage,		204 06		
Printing and binding,		477 21		
Publications,		32 50		
Repairs (general),		311 26		
Repairs (machinery),		93 51		
Repairs (wagons and carriages),		108 75		
Sundry incidentals,		8 05		
Surveying, etc.,		100 00		
Telephone and telegrams,		597 13		
Telephone supplies,		16 80		
Transportation and travel,		452 77		
Trustees' travel,		110 81		
Tuning pianos,		15 00		
			15,217 03	
Total expenses of State Almshouse, 1899,				\$157,484 04
DETAILS No. 245.				
MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED.				
[Res. 1898, chap. 66; Acts 1899, chaps. 25 and 105.]				
Appropriation paid to treasurer of Massachusetts School for Feeble-minded,			\$35,000 00	
Paid Massachusetts School for Feeble-minded for support of State pupils,			13,633 81	
Paid Baldwinville cottages for children for support of State pupils,			4,258 95	
				52,892 76
DETAILS No. 246.				
STATE PAUPERS NOT IN ALMSHOUSES.				
[Pub. Stat., chaps. 79, 80, 84, 85, 86 and 87; Acts 1882, chap. 181; 1883, chap. 232; 1887, chap. 170; 1892, chap. 243; 1896, chap. 382; 1899, chaps. 105 and 119.]				
STATE INSANE PAUPERS.				
<i>Danvers Insane Hospital.</i>				
For support of insane paupers,			\$35,179 13	
<i>Amounts carried forward,</i>			\$35,179 13	\$210,376 80

STATEMENT VII.

Revenue Expenses.

DETAILS 246.

STATE PAUPERS NOT IN ALMSHOUSES — Continued.

Amounts brought forward, . . .	\$35,179 18	\$210,376 80
Medfield Insane Asylum.		
For support of insane paupers, . . .	33,827 58	
Northampton Insane Hospital.		
For support of insane paupers, . . .	13,283 86	
Taunton Insane Hospital.		
For support of insane paupers, . . .	37,461 47	
Westborough Insane Hospital.		
For support of insane paupers, . . .	29,814 16	
Worcester Insane Hospital.		
For support of insane paupers, . . .	44,709 54	
Worcester Insane Asylum.		
For support of insane paupers, . . .	22,111 11	
Massachusetts Hospital for Dipsomaniacs.		
For support of insane paupers, . . .	16,189 74	
Massachusetts Hospital for Epileptics.		
For support of insane paupers, . . .	11,163 02	
Reimbursement to Towns on Account of Support of Certain Insane Persons. (Acts 1892, Chap. 243.)		
Ashby,	\$160 62	
Becket,	105 00	
Berkley,	63 38	
Berlin,	84 74	
Bernardston,	368 41	
Boxborough,	159 06	
Charlemont,	254 20	
Chesterfield,	236 58	
Clarksburg,	64 06	
Cummington,	252 43	
Dana,	6 50	
Florida,	270 67	
Granby,	151 35	
Granville,	254 19	
Greenwich,	43 15	
Halifax,	109 50	
Hampden,	423 65	
Heath,	219 46	
Holland,	315 46	
Leverett,	128 82	
Leyden,	254 17	
Mashpee,	351 46	
Amounts carried forward, . \$4,276 86	\$243,739 61	\$210,376 80

STATEMENT VII

Revenue Expenses.

DETAILS 247.

STATE PAUPERS NOT IN ALMSHOUSES — Concluded.

Amounts brought forward,		\$4,276 86	\$243,739 61	\$210,376 80
Middlefield,	.	137 10		
Monroe,	.	109 20		
Monterey,	.	182 10		
Montgomery,	.	146 00		
New Salem,	.	562 98		
Otis,	.	140 61		
Pelham,	.	338 92		
Peru,	.	296 21		
Phillipston,	.	127 03		
Plainfield,	.	1,016 76		
Prescott,	.	166 21		
Richmond,	.	35 75		
Rowe,	.	126 75		
Sandisfield,	.	211 72		
Savoy,	.	338 92		
Shutesbury,	.	459 08		
Southampton,	.	169 46		
Sunderland,	.	198 48		
Tolland,	.	381 63		
Truro,	.	356 79		
Wales,	.	254 18		
Warwick,	.	265 68		
Washington,	.	254 17		
Wendell,	.	465 67		
Westhampton,	.	254 19		
West Stockbridge,	.	254 42		
West Tisbury,	.	61 52		
Windsor,	.	211 71		
Worthington,	.	207 18		
			12,007 28	255,746 89

DETAILS No. 247.

MASSACHUSETTS HOSPITAL FOR DIPSO-

MANIACS AND INEBRIATES.¹

[Acts 1880, chap. 414; 1890, chap. 251; 1891, chap. 158; 1899, chap. 244.]

SUPERINTENDENT.			
Charles E. Woodbury,	.	\$625 00	
TREASURER.			
Warren F. Spalding,	.	150 00	
ASSISTANT PHYSICIAN.			
Edgar T. Newsome,	.	300 00	
Amounts carried forward,		\$1,075 00	\$466,123 69

¹ Balance of salaries and expenses paid from receipts of the hospital.

STATEMENT VII.

Revenue Expenses.

DETAILS 247.

MASSACHUSETTS HOSPITAL FOR DIPSO MANIACS AND
INEBRIATES — *Continued.*

<i>Amounts brought forward,</i> . . .	\$1,075 00	\$466,123 69
INSTRUCTOR IN GYMNASTICS.		
Ernst Herrmann,	499 99	
STENOGRAPHER.		
Gertrude E. Pettee,	130 00	
MATRON.		
S. E. Watson,	115 00	
STEWARDS.		
Fred A. Hewey,	\$113 88	
Charles H. Waters,	83 84	
T. E. Mitchell,	73 33	
	270 55	
INSTRUCTOR IN BROOM-MAKING DEPARTMENT.		
George F. La Croix,	150 00	
ENGINEER AND ASSISTANT.		
William N. Fraser,	\$199 99	
J. O. Jillson,	180 00	
	379 99	
FIREMAN.		
E. W. Metcalf,	90 00	
FARMERS.		
R. W. Heald,	\$54 00	
William B. Ambrose,	50 00	
	104 00	
FARMERS' ASSISTANTS.		
John J. Carter,	\$75 00	
Fred Griffin,	73 38	
Benjamin H. Bennett,	65 32	
Clarence D. Vosburgh,	60 83	
Other assistants,	37 10	
	311 63	
WATCHMAN.		
W. S. Gilley,	90 00	
COOKS, ETC.		
Angus McLean,	\$85 15	
George E. Fletcher,	71 66	
George M. Grotton,	62 50	
H. V. Cody,	51 80	
F. A. Page,	46 07	
H. A. Bullard,	43 69	
Other assistants,	219 11	
	579 98	
<i>Amounts carried forward,</i>	\$3,796 14	\$466,123 69

STATEMENT VII.

Revenue Expenses.

DETAILS 247.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS AND

INEBRIATES — Continued.

Amounts brought forward, . . .	\$3,796 14	\$466,123 69
ATTENDANTS, DOMESTICS, ETC.		
Edward Gray, \$90 00		
John H. Wheeler, 89 00		
Thomas W. Bloomer, 84 00		
Alexander McLean, 75 00		
D. J. Murphy, 75 00		
W. J. Murphy, 72 00		
Maggie M. Fitzpatrick, 45 00		
Other assistants, 572 91		
	1,102 91	
GROCERIES AND PROVISIONS.		
Baking powder, soda, etc., . . \$26 31		
Beans, peas, etc., 228 79		
Bread and crackers, 14 01		
Butter and cheese, 586 20		
Cereals, 42 92		
Coffee, cocoa, etc., 154 89		
Corn starch, farina, etc., . . . 9 60		
Eggs, 175 19		
Fish, 268 90		
Flour and meal, 493 37		
Fruit (canned and fresh), . . . 179 93		
Ice, 50 21		
Ketchup, sauces, etc., 4 30		
Lard, 34 31		
Macaroni, 4 75		
Meat, 744 76		
Molasses and syrup, 97 77		
Pickles, 25 09		
Poultry and game, 31 04		
Preserves, jams, jellies, etc., . 29 70		
Rice, barley, etc., 91 77		
Salt, 15 81		
Soap, 89 25		
Soups (canned), 5 93		
Spices, essences, etc., 35 28		
Sugar, 298 42		
Tapioca, sago, etc, 6 08		
Tea, 109 24		
Tobacco, snuff, etc., 164 64		
Vegetables, 179 02		
Vinegar, 25 41		
Yeast (compressed, etc.), . . . 22 93		
	4,245 82	
STORES AND SUPPLIES.		
Agricultural implements, . . . \$48 48		
Athletic goods, 8 00		
Beds, etc., 240 05		
Amounts carried forward, . \$296 53	\$9,144 87	\$466,123 69

STATEMENT VII.

Revenue Expenses.

DETAILS 247.

**MASSACHUSETTS HOSPITAL FOR DIPSO MANIACS AND
INEBRIATES — Continued.**

<i>Amounts brought forward,</i>	<i>\$296 53</i>	<i>\$9,144 87</i>	<i>\$466,123 69</i>
Boots, shoes, etc.,	300 80		
Bricks,	18 00		
Broom findings, etc.,	3,158 92		
Brushes, brooms, etc.,	71 83		
Carpets, rugs, etc.,	36 79		
Cement, lime, etc.,	24 85		
Chain mats,	30 84		
Cloth, clothing, etc.,	585 44		
Corn, oats, etc.,	408 84		
Crockery, glassware, etc.,	181 40		
Cutlery,	60 25		
Disinfectants,	20 00		
Drain pipe, etc.,	266 04		
Dry goods,	79 37		
Electrical supplies,	11 18		
Engine supplies,	39 58		
Fuel,	848 53		
Furniture and repairs,	38 40		
Hair,	76 75		
Hardware, tools, etc.,	326 87		
Harness and repairs,	32 25		
Hay, straw, etc.,	342 13		
Hose,	8 10		
Kitchen utensils,	78 47		
Laundry machinery,	48 00		
Laundry supplies,	35 37		
Lumber,	682 01		
Machinery,	20 00		
Mattresses,	75 00		
Medicines and hospital supplies,	176 52		
Oil (illuminating),	2 85		
Oil (lubricating),	7 80		
Paints, oils, etc.,	153 08		
Plumbing stock and supplies,	34 15		
Record and account books,	24 50		
Rope,	34 75		
Rubber boots,	14 01		
Seeds and plants,	54 69		
Stable supplies,	54 50		
Stanhope buggies,	200 00		
Stationery and office supplies,	68 94		
Steam pipe and fittings,	140 97		
Stoves,	33 75		
Sundry incidentals,	39 89		
Tinware,	6 00		
Toilet paper,	33 55		
Wheelbarrows,	13 50		
Window and door frames, etc.,	29 74		
<i>Amounts carried forward,</i>	<i>\$9,325 73</i>	<i>\$9,144 87</i>	<i>\$466,123 69</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 248.

MASSACHUSETTS HOSPITAL FOR DIPSOMANIACS AND INEBRIATES — <i>Concluded.</i>			
Amounts brought forward,	\$9,325 73	\$9,144 87	\$466,123 69
Window shades,	38 40		
Wire goods, etc.,	37 53		
Woodenware,	29 97		
		9,431 63	
MISCELLANEOUS.			
Carpentry,	\$239 47		
Chaplain's services,	95 00		
Civil engineer (services),	460 05		
Entertainments,	86 24		
Expressage,	53 40		
Freight,	341 80		
Gratuities,	82 00		
Labor,	145 13		
Live stock,	614 25		
Medical and surgical attendance,	30 43		
Organist,	11 00		
Pasturage,	20 00		
Postage,	82 17		
Printing,	35 38		
Publications,	5 00		
Repairs (general),	5 15		
Repairs (filtration beds),	1,365 00		
Repairs (side track),	111 71		
Rent,	60 00		
Return of patients,	85 78		
Sundry incidentals,	19 19		
Telephone and telegrams,	69 04		
Transportation and travel,	274 70		
Water rates,	250 00		
		4,541 89	
Total expenses paid from the treasury of the Commonwealth, 1899,			23,118 39
DETAILS No. 248.			
MASSACHUSETTS HOSPITAL FOR EPILEPTICS. ¹			
[Acts 1895, chap. 433; 1899, chap. 44.]			
SUPERINTENDENTS.			
Owen Copp, salary,	\$1,131 95		
Everett Flood, salary,	625 00		
		\$1,756 95	
Amounts carried forward,		\$1,756 95	\$489,242 08

¹ Balance of salaries paid from receipts of the hospital.

STATEMENT VII.

Revenue Expenses.

DETAILS 248.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS — *Continued.*

<i>Amounts brought forward,</i> . . .	\$1,756 95	\$489,242 08
ASSISTANT PHYSICIANS.		
E. J. Spratling, \$708 33		
E. R. P. Fourtin, 243 70		
A. O. Morton, 66 67		
M. B. Hodskins, 62 22		
	1,080 92	
INTERNE.		
Leo Tobias, 175 55		
PHARMACIST.		
M. G. Roche, 112 00		
TREASURER.		
Charles B. Fiske, 225 00		
CLERK.		
Lillian M. Kincaid, 296 66		
STENOGRAPHER.		
Margaret McCaughan, 248 99		
STEWARD.		
C. F. Simonds, 419 26		
FOREMAN.		
Charles J. Elliott, 242 00		
ENGINEERS.		
George E. Bates, \$620 80		
C. L. Brown, 443 39		
	1,064 19	
FIREMAN.		
Frank L. Bailey, 245 00		
WATCHMEN, ETC.		
H. I. Howlett, \$78 39		
J. P. Schindler, 4 52		
	82 91	
SUPERVISORS.		
Fannie C. Cronin, \$179 00		
Mary Wolcott, 160 00		
Emma S. Manwarring, 156 19		
Mary Farquhar, 152 08		
Thomasina Anderson, 151 93		
Other assistants, 211 29		
	1,010 49	
COOKS, ETC.		
Teresa E. Ross, \$222 60		
Josephine Johnson, 211 97		
<i>Amounts carried forward,</i> . . \$434 57	\$6,959 92	\$489,242 08

STATEMENT VII.

Revenue Expenses.

DETAILS 248.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS—Continued.			
Amounts brought forward,	\$484 57	\$6,959 92	\$489,242 08
Jeannie S. Sullivan,	163 06		
Ida M. Oxton,	161 57		
Agnes Burgess,	152 30		
Carrie R. Sylvester,	187 63		
Sarah E. Ingham,	116 00		
Other assistants,	105 77		
		1,270 90	
BAKERS.			
Frank Duffy,	\$250 73		
Zipporah Young,	44 00		
		294 73	
SEAMSTRESS.			
Della F. Williams,		214 95	
LAUNDERER AND ASSISTANTS.			
Ira W. Belcher,	\$170 16		
Ada F. Elliott,	156 43		
Minnie A. Dudley,	134 61		
Katie A. Daly,	130 00		
Other assistants,	131 66		
		722 86	
MECHANICS, ETC.			
J. H. Davis,	\$565 63		
Edwin McDonnell,	401 63		
J. M. Sisk,	292 60		
C. T. Emons,	239 08		
Henry Brouillette,	166 50		
I. Brooks,	119 25		
L. H. Pero,	102 00		
Other assistants,	206 39		
		2,093 08	
FARMERS, ETC.			
J. W. Williams,	\$487 47		
A. Ingham,	234 47		
C. Chapman,	195 41		
A. C. French,	168 62		
W. E. Smith,	125 94		
H. N. Laiten,	120 43		
J. S. Fernald,	102 42		
Other assistants,	343 28		
		1,778 04	
GARDENERS.			
George Heppel,	\$180 65		
W. C. Campbell,	123 39		
		304 04	
HELPER.			
George E. Townsend,		257 50	
Amounts carried forward,		\$13,896 02	\$489,242 08

STATEMENT VII

Revenue Expenses.

DETAILS 249.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS — *Concluded.*

<i>Amounts brought forward,</i>		\$13,896 02	\$489,242 08
ATTENDANTS, ETC.			
Albert M. Mitchell,	\$234 64		
Elden E. Barrows,	224 96		
E. S. Manwarring,	224 02		
Samuel Page,	217 00		
N. Young,	215 98		
Fred C. Hadley,	210 91		
E. W. Wolcott,	194 60		
Katie Kilduff,	162 00		
Mary Kilduff,	148 22		
J. L. McKeever,	142 80		
Ella M. Richards,	123 10		
Other assistants,	966 67		
		3,064 90	
Total expenses paid from the treasury of the Commonwealth, 1899,			16,960 92

DETAILS No. 249.

MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES.¹

[Acts 1895, chap. 508; 1899, chap. 88.]

SUPERINTENDENT.			
Walter J. Marcley,		\$1,499 94	
MATRON.			
Mary E. Thrasher,		666 64	
CLERKS.			
C. Elmer Carroll,	\$268 12		
Mary A. Kenney,	30 00		
		298 12	
ENGINEER.			
William F. Moore,		900 00	
ASSISTANT ENGINEERS.			
H. A. Bryant,	\$300 00		
Frank Moore,	195 00		
Harry A. Simms,	120 00		
		615 00	
FIREMEN.			
A. C. Wheeler,	\$197 00		
Alonzo Christian,	60 00		
		257 00	
WATCHMEN.			
George W. Pierce,	\$175 00		
Clinton W. Putnam,	76 00		
		251 00	
<i>Amounts carried forward,</i>		\$4,487 70	\$506,203 00

¹ Balance of salaries paid from receipts of the hospital.

STATEMENT VII.

Revenue Expenses.

DETAILS 249.

MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES — *Continued.*

<i>Amounts brought forward,</i>	.	.	.	\$4,487 70	\$506,203 00
CARPENTER.					
William A. Curtis,	.	.	.	374 00	
COOKS.					
A. B. Celle,	.	.	.	\$695 00	
G. Fresia,	.	.	.	125 00	
L. Oliveiri,	.	.	.	120 00	
Other assistants,	.	.	.	184 00	
				1,124 00	
BAKERS.					
Martin Haas,	.	.	.	\$397 09	
Morris Menges,	.	.	.	90 00	
				487 09	
OUTSIDE MAN.					
Frederick Severance,	.	.	.	260 00	
WARD ATTENDANTS.					
Robert N. Severance,	.	.	.	\$209 17	
Other assistants,	.	.	.	546 23	
				755 40	
HEAD NURSES.					
Ella M. Baird,	.	.	.	\$272 33	
Mary E. Sullivan,	.	.	.	270 00	
Other assistants,	.	.	.	162 86	
				705 19	
NURSES.					
E. A. Ulschoeffier,	.	.	.	\$298 66	
Helen Smith,	.	.	.	190 00	
Mary Siddall,	.	.	.	134 35	
Mary D. Sawanea,	.	.	.	119 03	
Other assistants,	.	.	.	134 68	
				876 72	
LAUNDRESSES.					
Eliza S. Bachelor,	.	.	.	\$195 00	
Other assistants,	.	.	.	302 44	
				497 44	
Other employees,	.	.	.	1,341 08	
GROCERIES AND PROVISIONS.					
Baking powders, soda, etc.,	.	.	.	\$77 15	
Beans, peas, etc.,	.	.	.	94 32	
Bread and crackers,	.	.	.	19 22	
Butter and cheese,	.	.	.	1,794 52	
Cereals,	.	.	.	210 77	
Coffee, cocoa, etc.,	.	.	.	161 98	
Corn starch,	.	.	.	18 70	
Eggs,	.	.	.	1,245 17	
Fish,	.	.	.	395 02	
Flour and meal,	.	.	.	408 60	
<i>Amounts carried forward,</i>	.	.	.	\$4,420 45	\$10,908 62
					\$506,203 00

STATEMENT VII.

Revenue Expenses.

DETAILS 249.

MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES — Continued.

<i>Amounts brought forward,</i>	<i>.\$4,420 45</i>	<i>\$10,908 62</i>	<i>\$506,203 00</i>
Fruit (canned and fresh),	930 12		
Gelatine, etc.,	58 75		
Ketchup, sauces, etc.,	25 20		
Lard,	37 35		
Meat (canned and fresh),	8,153 17		
Milk (condensed and fresh),	1,662 12		
Pickles,	11 65		
Poultry and game,	345 02		
Preserves, etc.,	4 35		
Rice, barley, etc.,	144 89		
Salt,	23 48		
Soap, etc.,	110 52		
Spices, essences, etc.,	109 64		
Sugar,	568 29		
Tapioca, sago, etc.,	30 63		
Tea,	65 25		
Tobacco pouches,	28 00		
Vegetables,	1,010 47		
Vinegar,	11 50		
Yeast,	29 77		
		17,780 62	
STORES AND SUPPLIES.			
Agricultural implements,	\$39 73		
Baskets,	15 44		
Beds, bedding, etc.,	113 65		
Brooms, brushes, etc.,	43 63		
Buckets, pails, etc.,	21 15		
Cloth, clothing, etc.,	17 49		
Corn, oats, etc.,	119 40		
Crockery, glassware, etc.,	193 48		
Drain pipe, etc.,	11 10		
Dry goods,	140 21		
Electrical supplies,	38 53		
Engine supplies,	85 27		
Fertilizers,	30 00		
Fuel,	2,893 73		
Furniture and repairs,	419 63		
Hardware,	266 88		
Harness and repairs,	15 00		
Hay, straw, etc.,	55 67		
Hose,	15 68		
Ice cream freezer,	11 50		
Kitchen utensils and supplies,	212 11		
Lamps, lanterns, etc.,	9 89		
Laundry supplies,	38 34		
Lumber,	162 68		
Medicines and hospital supplies,	1,238 18		
Milk cans,	29 67		
Oil (illuminating),	35 24		
<i>Amounts carried forward,</i>	<i>.\$6,273 28</i>	<i>\$28,689 24</i>	<i>\$506,203 00</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 250.

MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES — Concluded.

Amounts brought forward,	\$6,273 28	\$28,689 24	\$506,203 00
Oil (lubricating),	147 27		
Paints, oils, etc.,	318 35		
Paper napkins,	25 00		
Stationery and office supplies,	165 64		
Steam pipe and fittings,	90 96		
Sundry incidentals,	55 20		
Thermometers,	196 50		
Toilet paper,	44 00		
Vehicles, repairs, etc.,	16 00		
Window shades,	26 11		
Woodenware,	8 35		
Wrapping paper, etc.,	9 75		
		7,376 41	
MISCELLANEOUS EXPENDITURES.			
Advertising,	\$10 00		
Labor,	61 55		
Livery,	351 25		
Medical and surgical attendance,	3,602 16		
Postage,	20 00		
Printing,	32 50		
Repairs,	48 99		
Rent,	815 00		
Sundry incidentals,	7 46		
Teaming,	54 46		
Telephone and telegrams,	32 31		
Veterinary,	25 50		
		4,561 18	
Total expenses paid from treasury of the Commonwealth, 1899,			40,626 83

DETAILS No. 250.

MEDFIELD INSANE ASYLUM.¹

[Acts 1899, chap. 26.]

GROCERIES AND PROVISIONS.			
Beans, peas, etc.,	\$219 54		
Bread and crackers,	48 81		
Butter and cheese,	155 15		
Butterine,	877 80		
Cereals,	200 55		
Coffee, cocoa, etc.,	200 92		
Eggs,	710 79		
Fish,	333 74		
Flour and meal,	843 54		
Fruit (canned and fresh),	389 46		
Amounts carried forward,	\$3,980 30		\$546,829 83

¹ Balance of expenses paid from receipts of the asylum.

STATEMENT VII.

Revenue Expenses.

DETAILS 250.

MEDFIELD INSANE ASYLUM — Continued.

Amounts brought forward,	\$3,980 30	.	.	.	\$546,829 83
Lard,	23 85				
Meat,	2,832 01				
Milk,	137 65				
Molasses and syrup,	52 10				
Poultry and game,	54 14				
Preserves, etc.,	6 97				
Rice, barley, etc.,	142 78				
Salt,	81 35				
Soap,	67 44				
Soups (canned),	6 40				
Spices, essences, etc.,	34 00				
Sugar,	952 20				
Sundry incidentals,	18 25				
Tea,	7 80				
Tobacco, snuff, etc.,	98 08				
Vegetables,	128 25				
Vinegar,	30 00				
Yeast,	67 50				
				\$8,671 07	
STORES AND SUPPLIES.					
Belting,	\$219 00				
Blankets, etc.,	259 00				
Blasting material,	12 27				
Boots, shoes, etc.,	313 80				
Brushes, etc.,	8 46				
Castings,	8 55				
Cement, lime, sand, etc.,	50 50				
Cloth, clothing, etc.,	723 57				
Corn, oats, etc.,	420 00				
Crockery, glassware, etc.,	44 73				
Cutlery,	35 70				
Dry goods,	603 88				
Electrical supplies,	31 77				
Engine supplies,	17 51				
Fertilizers,	102 00				
Fuel,	1,172 95				
Furniture and repairs,	160 00				
Hardware, tools, etc.,	59 23				
Harness and repairs,	10 77				
Hay, straw, etc.,	107 65				
Insect powder, fly paper, etc.,	16 70				
Lumber,	105 06				
Needles,	49 06				
Oil (illuminating),	13 56				
Paints, oils, etc.,	224 14				
Plumbing stock and supplies,	76 17				
Stationery and office supplies,	21 70				
Steam pipe and fittings,	132 59				
Sundry incidentals,	51 07				
Amounts carried forward,	\$5,051 39	\$8,671 07			\$546,829 83

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

MEDFIELD INSANE ASYLUM—Concluded.

Amounts brought forward,	\$5,051 89	\$8,671 07	\$546,829 88
Tinware,	52 30		
Twine, etc.,	25 35		
Window guards,	23 29		
Window shades,	18 55		
Woodenware,	9 75		
		5,175 68	
MISCELLANEOUS EXPENDITURES.			
Blacksmithing,	\$24 65		
Chaplain's services,	20 00		
Freight,	910 88		
Labor,	9 00		
Live stock,	60 00		
Printing,	84 21		
Repairs (wagons),	18 63		
Services (watchman),	22 50		
Sundry incidentals,	1 38		
		1,151 25	
Total expenses paid from the treasury of the Commonwealth, 1899,			14,997 95

DETAILS No. 251.

SUPPORT AND BURIAL OF STATE PAUPERS BY
CITIES AND TOWNS.

[Acts 1899, chap. 105.]

SUPPORT OF PAUPERS.			
Paid to Cities and Towns.			
City of Beverly,	\$122 64		
of Boston, City Hospital,	29,505 03		
of Boston, Carney Hospital,	1,270 05		
of Boston, O. of P.,	198 12		
of Boston, Inst. Dept.,	733 96		
of Boston, Insane Hospital,	81 03		
of Brockton,	213 68		
of Cambridge,	280 41		
of Chelsea,	327 99		
of Chicopee,	211 40		
of Everett,	46 91		
of Fall River,	2,142 73		
of Fitchburg,	515 51		
of Gloucester,	357 80		
of Haverhill,	10 71		
of Holyoke,	647 42		
of Lowell,	22 14		
Amount carried forward,			\$561,827 78

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amount brought forward,</i>				\$561,827 78
City of Lynn,	.	.	\$507 84	
of Malden,	.	.	741 96	
of Marlborough,	.	.	51 40	
of Medford,	.	.	238 57	
of New Bedford,	.	.	472 17	
of Newburyport,	.	.	86 76	
of Newton,	.	.	1,247 52	
of North Adams,	.	.	449 03	
of Northampton,	.	.	124 58	
of Pittsfield,	.	.	246 15	
of Quincy,	.	.	335 16	
of Salem,	.	.	838 10	
of Somerville,	.	.	585 77	
of Springfield,	.	.	53 73	
of Taunton,	.	.	424 62	
of Waltham,	.	.	38 57	
of Woburn,	.	.	5 78	
of Worcester,	.	.	11 80	
of Worcester, City Hospital,	.	.	4,049 05	
Town of Amherst,	.	.	14 00	
of Auburn,	.	.	48 40	
of Bedford,	.	.	7 85	
of Belchertown,	.	.	14 20	
of Bellingham,	.	.	7 40	
of Berlin,	.	.	54 28	
of Brimfield,	.	.	9 81	
of Brookline,	.	.	12 60	
of Carver,	.	.	13 50	
of Colrain,	.	.	9 00	
of Dalton,	.	.	179 31	
of Danvers,	.	.	8 67	
of Dighton,	.	.	176 43	
of Douglas,	.	.	175 30	
of Dudley,	.	.	24 40	
of Easthampton,	.	.	2 10	
of Fairhaven,	.	.	30 08	
of Gardner,	.	.	158 81	
of Georgetown,	.	.	19 50	
of Greenfield,	.	.	33 15	
of Hadley,	.	.	25 00	
of Halifax,	.	.	10 00	
of Harwich,	.	.	71 41	
of Holden,	.	.	137 52	
of Hopedale,	.	.	143 00	
of Huntington,	.	.	23 65	
of Hyde Park,	.	.	70 71	
of Ipswich,	.	.	27 14	
of Lanesborough,	.	.	10 00	
of Leominster,	.	.	51 00	
<i>Amount carried forward,</i>				\$561,827 78

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC.—*Cont'd.*

<i>Amount brought forward,</i> . . .			\$561,827 78
Town of Littleton, . . .	\$8 25		
of Ludlow, . . .	107 69		
of Medway, . . .	11 38		
of Melrose, . . .	15 00		
of Mendon, . . .	65 05		
of Merrimac, . . .	33 00		
of Middleborough, . . .	36 00		
of Millis, . . .	61 68		
of Monson, . . .	10 00		
of North Brookfield, . . .	1 00		
of Northbridge, . . .	50 14		
of Norton, . . .	26 00		
of Otis, . . .	10 00		
of Palmer, . . .	43 60		
of Paxton, . . .	12 00		
of Pembroke, . . .	9 00		
of Plymouth, . . .	7 25		
of Prescott, . . .	58 00		
of Reading, . . .	13 45		
of Revere, . . .	317 14		
of Rockport, . . .	4 00		
of Rowley, . . .	124 17		
of Shirley, . . .	10 00		
of Southbridge, . . .	17 00		
of Spencer, . . .	44 00		
of Stoneham, . . .	16 50		
of Sturbridge, . . .	39 20		
of Sunderland, . . .	6 00		
of Sutton, . . .	2 88		
of Townsend, . . .	126 93		
of Uxbridge, . . .	20 00		
of Walpole, . . .	65 00		
of Ware, . . .	22 38		
of Wareham, . . .	78 00		
of Watertown, . . .	29 28		
of Wellesley, . . .	60 00		
of Westfield, . . .	2 65		
of Westford, . . .	54 88		
of Westport, . . .	12 00		
of Worthington, . . .	8 50		
			\$50,435 81
<i>Paid on Account of 1898.</i>			
City of Beverly, . . .	\$90 74		
of Boston, City Hospital, . . .	4,626 42		
of Boston, O. of P., . . .	3,008 87		
of Boston, Inst. Dept., . . .	562 31		
of Boston, Insane Hospital, . . .	77 59		
of Brockton, . . .	351 61		
of Cambridge, . . .	285 01		
<i>Amounts carried forward,</i> . . .			\$50,435 81
			\$561,827 78

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i>	.	.	.	\$50,435 81	\$561,827 78
City of Chelsea,	.	.	.	\$312 28	
of Chicopee,	.	.	.	588 92	
of Fall River,	.	.	.	1,363 59	
of Fitchburg,	.	.	.	373 60	
of Gloucester,	.	.	.	189 62	
of Haverhill,	.	.	.	408 85	
of Holyoke,	.	.	.	1,753 95	
of Lawrence,	.	.	.	1,102 85	
of Lowell,	.	.	.	645 70	
of Lynn,	.	.	.	1,342 18	
of Malden,	.	.	.	532 51	
of Marlborough,	.	.	.	56 75	
of Medford,	.	.	.	293 89	
of New Bedford,	.	.	.	777 51	
of Newburyport,	.	.	.	40 28	
of Newton,	.	.	.	161 48	
of North Adams,	.	.	.	305 54	
of Northampton,	.	.	.	259 05	
of Pittsfield,	.	.	.	25 82	
of Quincy,	.	.	.	187 37	
of Salem,	.	.	.	719 60	
of Somerville,	.	.	.	519 84	
of Springfield,	.	.	.	114 85	
of Taunton,	.	.	.	976 41	
of Waltham,	.	.	.	250 03	
of Woburn,	.	.	.	7 99	
of Worcester,	.	.	.	329 62	
of Worcester, City Hospital,	.	.	.	2,090 02	
Town of Adams,	.	.	.	190 04	
of Agawam,	.	.	.	39 00	
of Amesbury,	.	.	.	21 31	
of Ashfield,	.	.	.	10 00	
of Athol,	.	.	.	33 08	
of Auburn,	.	.	.	2 70	
of Avon,	.	.	.	40 13	
of Ayer,	.	.	.	53 25	
of Barre,	.	.	.	2 00	
of Bedford,	.	.	.	7 00	
of Bellingham,	.	.	.	35 00	
of Berkley,	.	.	.	13 71	
of Berlin,	.	.	.	6 71	
of Blackstone,	.	.	.	86 47	
of Bourne,	.	.	.	6 50	
of Boxborough,	.	.	.	26 00	
of Bridgewater,	.	.	.	72 00	
of Brookfield,	.	.	.	15 04	
of Brookline,	.	.	.	29 40	
of Carver,	.	.	.	1 00	
of Chelmsford,	.	.	.	13 50	
<i>Amounts carried forward,</i>	.	.	.	\$50,435 81	\$561,827 78

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC.—*Cont'd.*

<i>Amounts brought forward,</i> . . .				\$50,435 81	\$561,827 78
Town of Cheshire,	.	.	\$6 00		
of Chester, .	.	.	6 00		
of Clinton, .	.	.	82 99		
of Cohasset, .	.	.	47 57		
of Danvers, .	.	.	111 42		
of Dudley, .	.	.	69 15		
of Dunstable, .	.	.	3 00		
of East Bridgewater, .	.	.	29 65		
of Easthampton, .	.	.	114 30		
of Easton, .	.	.	13 09		
of Fairhaven, .	.	.	50 34		
of Gardner, .	.	.	128 31		
of Grafton, .	.	.	28 00		
of Granby, .	.	.	10 00		
of Granville, .	.	.	4 00		
of Greenfield, .	.	.	43 97		
of Groveland, .	.	.	127 86		
of Hardwick, .	.	.	288 31		
of Harwich, .	.	.	174 74		
of Hatfield, .	.	.	38 00		
of Hinsdale, .	.	.	41 24		
of Holliston, .	.	.	3 00		
of Hopedale, .	.	.	11 50		
of Hudson, .	.	.	147 20		
of Huntington, .	.	.	4 00		
of Hyde Park, .	.	.	19 50		
of Lee, .	.	.	157 26		
of Leominster, .	.	.	44 20		
of Ludlow, .	.	.	48 33		
of Mansfield, .	.	.	7 00		
of Medway, .	.	.	165 01		
of Melrose, .	.	.	92 36		
of Methuen, .	.	.	130 40		
of Middleton, .	.	.	89		
of Milford, .	.	.	154 24		
of Monson, .	.	.	29 50		
of Montague, .	.	.	52 00		
of New Marlborough, .	.	.	18 00		
of North Brookfield, .	.	.	107 05		
of Norton, .	.	.	35 60		
of Norwell, .	.	.	20 00		
of Norwood, .	.	.	39 00		
of Orange, .	.	.	119 37		
of Palmer, .	.	.	144 92		
of Pelham, .	.	.	48 80		
of Pepperell, .	.	.	81 93		
of Reading, .	.	.	17 74		
of Revere, .	.	.	183 67		
of Rockport, .	.	.	44 63		
<i>Amounts carried forward,</i> . . .				\$50,435 81	\$561,827 78

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i>	.	.	.	\$50,435 81	\$561,827 78
Town of Rowley, .	.	.	\$3 00		
of Royalston, .	.	.	65 70		
of Sherborn, .	.	.	38 86		
of Shirley, .	.	.	197 93		
of Southbridge, .	.	.	158 95		
of Spencer, .	.	.	4 00		
of Sturbridge, .	.	.	90 71		
of Sutton, .	.	.	114 39		
of Templeton, .	.	.	12 34		
of Uxbridge, .	.	.	94 00		
of Ware, .	.	.	130 13		
of Wareham, .	.	.	6 00		
of Warren, .	.	.	38 92		
of Watertown, .	.	.	5 21		
of Wayland, .	.	.	36 14		
of Webster, .	.	.	60 50		
of Wendell, .	.	.	17 89		
of West Boylston, .	.	.	16 69		
of Westfield, .	.	.	231 67		
of Westford, .	.	.	3 16		
of Westminster, .	.	.	22 97		
of Weymouth, .	.	.	44 86		
of Williamstown, .	.	.	127 43		
of Wrentham, .	.	.	206 76		
of Yarmouth, .	.	.	22 63		
				30,481 40	
<i>Paid on Account of 1897 and Previous Years.</i>					
City of Brockton, .	.	.	\$65 70		
of Boston, .	.	.	62 81		
of Cambridge, .	.	.	7 20		
of Chelsea, .	.	.	19 90		
of Chicopee, .	.	.	13 60		
of Fitchburg, .	.	.	50		
of Gloucester, .	.	.	137 83		
of Haverhill, .	.	.	99 50		
of Lawrence, .	.	.	34 14		
of Lowell, .	.	.	14 63		
of Lynn, .	.	.	7 86		
of Malden, .	.	.	40 54		
of New Bedford, .	.	.	44 55		
of Newton, .	.	.	131 40		
of Northampton, .	.	.	211 28		
of Quincy, .	.	.	42 86		
of Somerville, .	.	.	11 14		
of Springfield, .	.	.	8 72		
of Taunton, .	.	.	56 36		
of Waltham, .	.	.	2 40		
Town of Avon, .	.	.	38 75		
<i>Amounts carried forward,</i>	.	.	.	\$80,917 21	\$561,827 78

STATEMENT VII

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i>		\$80,917 21	\$561,827 78
Town of Blackstone,	\$15 60		
of Roxford,	33 08		
of Brimfield,	46 56		
of Brookfield,	94 55		
of Brookline,	28 75		
of Clinton,	246 48		
of Dartmouth,	51 18		
of Dudley,	59 70		
of Fairhaven,	2 87		
of Gardner,	109 01		
of Grafton,	12 05		
of Hanson,	27 50		
of Harwich,	13 13		
of Hingham,	3 00		
of Middleborough,	35 45		
of Milford,	9 00		
of Millbury,	34 75		
of Needham,	1 38		
of New Marlborough,	8 85		
of Northbridge,	87 25		
of Oxford,	18 00		
of Peabody,	19 45		
of Shirley,	9 00		
of Somerset,	7 64		
of Southbridge,	28 00		
of Sutton,	136 68		
of Wakefield,	161 54		
of Watertown,	43 00		
of Webster,	13 25		
of Wrentham,	43 15		
		2,451 52	
			83,368 73
BURIAL OF PAUPERS.			
City of Beverly,	\$15 00		
of Boston, O. of P.,	621 60		
of Brockton,	25 00		
of Cambridge,	216 45		
of Chelsea,	72 00		
of Chicopee,	73 00		
of Everett,	55 00		
of Fall River,	602 00		
of Fitchburg,	280 00		
of Gloucester,	87 00		
of Holyoke,	129 00		
of Lawrence,	228 00		
of Lowell,	10 00		
of Marlborough,	25 00		
of Medford,	38 00		
of New Bedford,	608 00		
<i>Amount carried forward,</i>			\$645,196 51

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amount brought forward,</i>			\$645,196 51
City of Newburyport,	\$70 00		
of Newton,	55 00		
of North Adams,	90 00		
of Northampton,	15 00		
of Somerville,	90 00		
of Springfield,	5 00		
of Taunton,	32 00		
of Woburn,	30 00		
of Worcester,	187 00		
Town of Barnstable,	30 00		
of Bedford,	15 00		
of Belchertown,	15 00		
of Brimfield,	15 00		
of Brookline,	10 00		
of Canton,	15 00		
of Charlton,	45 00		
of Chatham,	7 00		
of Clinton,	15 00		
of Cohasset,	15 00		
of Colrain,	14 00		
of Dartmouth,	15 00		
of Dedham,	15 00		
of Deerfield,	15 00		
of Douglas,	43 50		
of Dracut,	15 00		
of Dudley,	15 00		
of Framingham,	40 00		
of Gardner,	115 00		
of Greenfield,	18 00		
of Harwich,	25 00		
of Holden,	15 00		
of Huntington,	15 00		
of Ipswich,	30 00		
of Lakeville,	15 00		
of Leominster,	15 00		
of Ludlow,	27 25		
of Mansfield,	15 00		
of Middleborough,	45 00		
of Milford,	7 00		
of Norfolk,	15 00		
of Northbridge,	50 00		
of Otis,	15 00		
of Palmer,	35 00		
of Prescott,	13 50		
of Provincetown,	10 00		
of Revere,	15 00		
of Rockland,	15 00		
of Rockport,	14 00		
of Royalston,	15 00		
<i>Amount carried forward,</i>			\$645,196 51

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amount brought forward,</i>	.	.	.	.	.	\$645,196 51
Town of Sharon,	.	.	.	\$15	00	
of Southbridge,	.	.	.	30	00	
of Spencer,	.	.	.	33	00	
of Sutton,	.	.	.	9	50	
of Tisbury,	.	.	.	15	64	
of Ware,	.	.	.	15	00	
of Wareham,	.	.	.	30	00	
of Webster,	.	.	.	62	00	
of West Springfield,	.	.	.	30	00	
of Williamstown,	.	.	.	30	00	
of Winchester,	.	.	.	15	00	
				\$4,838 44		
<i>On Account of 1898.</i>						
City of Boston, O. of P.,	.	.	.	\$948	70	
of Brockton,	.	.	.	90	00	
of Cambridge,	.	.	.	60	05	
of Chelsea,	.	.	.	106	00	
of Chicopee,	.	.	.	168	00	
of Everett,	.	.	.	25	00	
of Fall River,	.	.	.	414	00	
of Fitchburg,	.	.	.	30	00	
of Haverhill,	.	.	.	56	00	
of Holyoke,	.	.	.	122	00	
of Lawrence,	.	.	.	57	00	
of Lowell,	.	.	.	130	00	
of Lynn,	.	.	.	136	00	
of Malden,	.	.	.	15	00	
of New Bedford,	.	.	.	134	00	
of Newburyport,	.	.	.	15	00	
of North Adams,	.	.	.	35	00	
of Northampton,	.	.	.	15	00	
of Quincy,	.	.	.	30	00	
of Salem,	.	.	.	15	00	
of Springfield,	.	.	.	15	00	
of Somerville,	.	.	.	45	00	
of Taunton,	.	.	.	82	00	
of Waltham,	.	.	.	7	50	
of Worcester,	.	.	.	15	00	
Town of Adams,	.	.	.	50	00	
of Athol,	.	.	.	27	00	
of Attleborough,	.	.	.	30	00	
of Auburn,	.	.	.	10	00	
of Ayer,	.	.	.	30	00	
of Barnstable,	.	.	.	15	00	
of Blackstone,	.	.	.	15	00	
of Carver,	.	.	.	15	00	
of Cohasset,	.	.	.	10	00	
of Cottage City,	.	.	.	30	00	
of Danvers,	.	.	.	10	00	
<i>Amounts carried forward,</i>	.	.	.	\$4,838 44		\$645,196 51

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i>		\$4,838 44	\$645,196 51
Town of Dartmouth,	\$15 00		
of Dudley,	15 00		
of Eastham,	12 00		
of Easthampton,	10 00		
of Easton,	14 00		
of Fairhaven,	15 00		
of Gardner,	35 00		
of Grafton,	40 00		
of Greenfield,	6 50		
of Hatfield,	15 00		
of Hull,	132 00		
of Huntington,	30 00		
of Ipswich,	15 00		
of Lanesborough,	15 00		
of Lenox,	15 00		
of Ludlow,	15 75		
of Medway,	15 00		
of Methuen,	15 00		
of Montague,	17 50		
of Natick,	15 00		
of Norwood,	9 50		
of Palmer,	15 00		
of Peabody,	25 00		
of Pepperell,	15 00		
of Rowe,	10 00		
of Saugus,	15 00		
of South Hadley,	10 00		
of Sturbridge,	10 00		
of Sutton,	15 00		
of Templeton,	10 00		
of Tisbury,	30 00		
of Ware,	15 00		
of Webster,	28 00		
of Wenham,	7 00		
of Westborough,	15 00		
of Westfield,	10 00		
of Williamstown,	10 00		
of Wrentham,	10 00		
		3,730 50	
<i>On Account of 1897 and Previous Years.</i>			
City of Chelsea,	\$15 00		
of Chicopee,	21 00		
of Gloucester,	15 00		
of New Bedford,	196 00		
of Northampton,	5 00		
of Somerville,	15 00		
of Taunton,	27 00		
Town of Montague,	10 00		
<i>Amounts carried forward,</i>		\$8,568 94	\$645,196 51

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC.—*Cont'd.*

<i>Amounts brought forward,</i>		\$8,568 94	\$645,196 51
Town of Peabody,	\$30 00		
of Stoughton,	10 00		
of Sutton,	21 00		
of Wareham,	9 00		
		874 00	
			8,942 94
TEMPORARY AID OF PAUPERS.			
City of Beverly,	\$147 82		
of Brockton,	256 26		
of Cambridge,	676 04		
of Chelsea,	541 95		
of Chicopee,	234 98		
of Everett,	118 10		
of Fall River,	911 62		
of Fitchburg,	1,237 14		
of Gloucester,	49 45		
of Holyoke,	484 54		
of Lowell,	8 50		
of Malden,	482 99		
of Marlborough,	246 00		
of Medford,	447 32		
of New Bedford,	722 63		
of Newburyport,	103 07		
of Newton,	200 53		
of North Adams,	146 49		
of Northampton,	134 67		
of Pittsfield,	267 25		
of Quincy,	182 13		
of Salem,	289 42		
of Somerville,	408 04		
of Springfield,	158 85		
of Taunton,	332 68		
of Waltham,	86 05		
of Woburn,	249 12		
of Worcester,	574 46		
Town of Amesbury,	2 00		
of Ashburnham,	7 56		
of Ashfield,	18 74		
of Auburn,	11 40		
of Bedford,	16 70		
of Billerica,	11 49		
of Braintree,	30 34		
of Brookline,	135 00		
of Canton,	4 75		
of Carver,	33 22		
of Chatham,	10 60		
of Chelmsford,	23 00		
of Dalton,	7 25		
of Danvers,	36 00		
<i>Amount carried forward,</i>			\$654,139 45

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amount brought forward,</i>	.	.	.	.	.	\$654,139 45
Town of Dedham,	.	.	.			\$46 92
of Dighton, .	.	.	.			6 75
of Douglas, .	.	.	.			18 08
of Dudley, .	.	.	.			81 50
of Fairhaven, .	.	.	.			12 71
of Gardner, .	.	.	.			83 32
of Georgetown, .	.	.	.			49 65
of Greenfield, .	.	.	.			10 42
of Hardwick, .	.	.	.			20 00
of Harwich, .	.	.	.			1 35
of Hudson, .	.	.	.			16 74
of Hull, .	.	.	.			18 53
of Huntington, .	.	.	.			2 00
of Ipswich, .	.	.	.			90 04
of Lee, .	.	.	.			1 49
of Marshfield, .	.	.	.			6 00
of Melrose, .	.	.	.			125 39
of Middleborough, .	.	.	.			15 00
of Milford, .	.	.	.			60 22
of Nantucket, .	.	.	.			139 80
of North Andover, .	.	.	.			3 00
of Northborough, .	.	.	.			15 00
of Northbridge, .	.	.	.			16 40
of Northfield, .	.	.	.			5 75
of Norwell, .	.	.	.			12 00
of Otis, .	.	.	.			7 57
of Plymouth, .	.	.	.			2 52
of Provincetown, .	.	.	.			148 00
of Revere, .	.	.	.			95 50
of Rockport, .	.	.	.			37 98
of Shelburne, .	.	.	.			23 35
of South Hadley, .	.	.	.			7 25
of Southborough, .	.	.	.			16 76
of Southbridge, .	.	.	.			249 65
of Spencer, .	.	.	.			15 00
of Stoneham, .	.	.	.			40 53
of Swampscott, .	.	.	.			21 85
of Townsend, .	.	.	.			34 83
of Ware, .	.	.	.			105 95
of Warren, .	.	.	.			36 83
of Wayland, .	.	.	.			9 64
of Wellesley, .	.	.	.			6 00
of Wellfleet, .	.	.	.			14 84
of Westborough, .	.	.	.			62 86
of Westfield, .	.	.	.			4 80
of Westford, .	.	.	.			34 00
of Wilbraham, .	.	.	.			10 62
of Winchester, .	.	.	.			83 61
Foreign transportation, .	.	.	.			2,325 27
<i>Amount carried forward,</i>	.	.	.	.	.	\$654,139 45

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amount brought forward,</i>	.	.	.	.	.	\$654,139 45
Inland transportation, . . .	.	.	.	.	.
Carriage hire and express, . . .	.	.	.	.	.
Food and lodging, . . .	.	.	.	.	.
Assistance, . . .	.	.	.	.	.
Officers' travel, . . .	.	.	.	.	.
Outfits, . . .	.	.	.	.	.
Incidentals, . . .	.	.	.	.	.
						\$15,473 03
<i>Paid on Account of 1898.</i>						
City of Beverly, . . .	.	.	.	.	.	\$65 78
of Boston, O. of P., . . .	.	.	.	.	.	8,153 32
of Brockton, . . .	.	.	.	.	.	163 86
of Cambridge, . . .	.	.	.	.	.	366 45
of Chelsea, . . .	.	.	.	.	.	340 32
of Chicopee, . . .	.	.	.	.	.	371 22
of Everett, . . .	.	.	.	.	.	7 65
of Fall River, . . .	.	.	.	.	.	468 79
of Fitchburg, . . .	.	.	.	.	.	946 59
of Gloucester, . . .	.	.	.	.	.	22 50
of Haverhill, . . .	.	.	.	.	.	991 48
of Holyoke, . . .	.	.	.	.	.	758 47
of Lawrence, . . .	.	.	.	.	.	314 75
of Lowell, . . .	.	.	.	.	.	451 16
of Lynn, . . .	.	.	.	.	.	1,069 85
of Malden, . . .	.	.	.	.	.	292 70
of Marlborough, . . .	.	.	.	.	.	36 00
of Medford, . . .	.	.	.	.	.	97 83
of New Bedford, . . .	.	.	.	.	.	2,838 51
of Newburyport, . . .	.	.	.	.	.	124 86
of Newton, . . .	.	.	.	.	.	25 62
of North Adams, . . .	.	.	.	.	.	53 71
of Northampton, . . .	.	.	.	.	.	135 76
of Pittsfield, . . .	.	.	.	.	.	161 25
of Salem, . . .	.	.	.	.	.	19 12
of Somerville, . . .	.	.	.	.	.	351 95
of Springfield, . . .	.	.	.	.	.	384 93
of Taunton, . . .	.	.	.	.	.	207 65
of Waltham, . . .	.	.	.	.	.	3 78
of Woburn, . . .	.	.	.	.	.	8 00
of Worcester, . . .	.	.	.	.	.	363 33
Town of Adams, . . .	.	.	.	.	.	96 92
of Amesbury, . . .	.	.	.	.	.	7 05
of Arlington, . . .	.	.	.	.	.	19 71
of Athol, . . .	.	.	.	.	.	38 38
of Attleborough, . . .	.	.	.	.	.	10 00
of Auburn, . . .	.	.	.	.	.	52 15
of Ayer, . . .	.	.	.	.	.	16 50
of Barre, . . .	.	.	.	.	.	6 00
of Belmont, . . .	.	.	.	.	.	35 09
<i>Amounts carried forward,</i>	.	.	.	.	.	\$15,473 03
						\$654,139 45

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i>	.	.	.	\$15,473 03	\$654,139 45
Town of Blackstone,	.	.	\$2 00		
of Braintree,	.	.	41 84		
of Brookline,	.	.	235 50		
of Canton,	.	.	16 03		
of Chelmsford,	.	.	46 00		
of Cheshire,	.	.	28 87		
of Clarksburg,	.	.	40 00		
of Clinton,	.	.	162 25		
of Dalton,	.	.	9 90		
of Danvers,	.	.	25 50		
of Dedham,	.	.	85 00		
of Dighton,	.	.	19 30		
of Douglas,	.	.	12 00		
of Dudley,	.	.	29 00		
of East Bridgewater,	.	.	22 50		
of East Longmeadow,	.	.	18 00		
of Easthampton,	.	.	39 65		
of Easton,	.	.	33 00		
of Erving,	.	.	17 00		
of Fairhaven,	.	.	6 64		
of Framingham,	.	.	3 70		
of Gardner,	.	.	53 51		
of Gill,	.	.	49 81		
of Grafton,	.	.	41 00		
of Greenfield,	.	.	32 70		
of Hardwick,	.	.	25 12		
of Huntington,	.	.	12 00		
of Ipswich,	.	.	16 05		
of Lee,	.	.	217 95		
of Ludlow,	.	.	22 57		
of Melrose,	.	.	20 00		
of Methuen,	.	.	72 85		
of Middleton,	.	.	17 26		
of Milford,	.	.	238 72		
of Montague,	.	.	46 36		
of Needham,	.	.	20 75		
of North Attleborough,	.	.	26 50		
of Northborough,	.	.	20 00		
of Norwood,	.	.	8 76		
of Orange,	.	.	160 52		
of Palmer,	.	.	42 49		
of Pelham,	.	.	4 66		
of Pepperell,	.	.	9 00		
of Petersham,	.	.	65 32		
of Plymouth,	.	.	8 73		
of Provincetown,	.	.	68 70		
of Reading,	.	.	24 40		
of Revere,	.	.	53 00		
of Rockland,	.	.	15 75		
<i>Amounts carried forward,</i>	.	.	.	\$15,473 03	\$654,139 45

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i>		\$15,473 03	\$654,139 45
Town of South Hadley,	\$14 00		
of Southbridge,	172 94		
of Spencer,	26 00		
of Stoneham,	27 75		
of Sutton,	112 38		
of Templeton,	28 06		
of Tewksbury,	4 50		
of Tisbury,	120 00		
of Townsend,	31 72		
of Uxbridge,	15 00		
of Ware,	205 89		
of Webster,	218 52		
of West Newbury,	6 13		
of Westborough,	29 78		
of Westfield,	36 65		
of Westminster,	7 99		
of Weymouth,	32 25		
of Wilbraham,	27 00		
of Williamstown,	19 01		
of Winchendon,	8 00		
of Wrentham,	37 57		
of Yarmouth,	30 07		
		18,323 36	
<i>Paid on Account of 1897 and Previous Years.</i>			
City of Boston, O. of P.,	\$9 95		
of Cambridge,	91 20		
of Chelsea,	42 00		
of Chicopee,	35 45		
of Everett,	7 75		
of Fitchburg,	27 33		
of Haverhill,	246 14		
of Holyoke,	14 00		
of Lawrence,	39 00		
of Lowell,	24 00		
of Malden,	20 64		
of New Bedford,	198 90		
of Northampton,	141 39		
of Somerville,	12 13		
of Waltham,	38 40		
of Worcester,	18 80		
Town of Adams,	20 50		
of Brookline,	112 53		
of Cheshire,	5 33		
of Clinton,	117 04		
of Dighton,	11 25		
of East Bridgewater,	27 21		
of Easthampton,	16 00		
of Erving,	24 00		
of Fairhaven,	8 00		
<i>Amounts carried forward,</i>		\$33,796 39	\$654,139 45

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i> . . .	\$33,796 39	\$654,139 45
Town of Gardner, . . . \$19 64		
of Gill, . . . 29 11		
of Hardwick, . . . 34 00		
of Millbury, . . . 46 00		
of Montague, . . . 51 25		
of North Attleborough, . . . 40 00		
of Peabody, . . . 7 00		
of Southbridge, . . . 30 00		
of Sutton, . . . 20 00		
of Watertown, . . . 23 05		
of Webster, . . . 15 75		
of Weymouth, . . . 34 29		
	1,659 03	
		35,455 42
TRANSPORTATION OF STATE PAUPERS BY BOARD OF CHARITY. . .		
Assistance, \$569 48		
Carriage hire and expressage, . . . 411 52		
Cash paid fares in the United States, . . . 3,485 14		
Cash paid fares to transatlantic ports and British Provinces, 3,560 68		
Cash paid to cities and towns for transporta- tion of paupers to State Almshouse, . . . 359 60		
Food and lodging, 346 80		
Officers' expenses, 605 42		
Sundry incidentals, 13 27		
Telephone and telegrams, 23 93		
		9,375 84
SUPPORT AND TRANSPORTATION OF PAUPER INFANTS. . .		
Advertising, \$179 62		
Assistance, 87 20		
Assistance at nursery, 486 01		
Burial expenses, 372 00		
Clothing and making same, 2,076 25		
Expenses at nursery, 279 54		
Medical attendance and medicine, . . . 1,204 65		
Officers' expenses, 1,476 66		
Postage, expressage, telephone, telegrams and messenger, 129 81		
Rent of nursery, 313 27		
Sundry incidentals, 34 03		
Travel and board of wards, 28,355 73		
		34,994 77
INDIGENT AND NEGLECTED CHILDREN. [Acts 1882, chap. 181.]		
Advertising, \$102 00		
Assistants, 289 59		
Assistance to wards, 263 05		
<i>Amounts carried forward,</i> . . .	\$654 64	\$733,965 48

STATEMENT VII.

Revenue Expenses.

DETAILS 251.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Cont'd.*

<i>Amounts brought forward,</i>	\$654 64	\$783,965 48
Burial expenses,	72 00	
Clothing and supplies,	28,354 68	
Extension cases,	276 25	
Medical attendance and medicines,	2,565 04	
Postage, telegrams and expressage,	492 54	
School books and supplies,	53 45	
Stationery, etc.,	58 25	
Sundry incidentals,	182 17	
Travel and board of wards,	84,837 66	
		117,546 68
TRAVEL OF AGENTS.		
H. L. Gardner,	\$1,067 23	
Nathan Coe,	1,008 19	
David Walker,	930 64	
C. K. Morton,	861 73	
Florence Faden,	823 29	
W. W. Foster,	794 19	
Martha E. Taylor,	751 28	
Grace F. Ordway,	725 70	
G. F. Davis,	697 65	
M. S. Beale,	592 31	
Lucy B. Hancock,	540 18	
M. A. Perrault,	476 74	
F. G. Southmayd,	453 09	
E. M. Tyler,	312 72	
Albert A. Carlton,	288 33	
T. P. Bagley,	255 28	
Marion Pearson,	219 70	
George H. Hull,	171 36	
E. W. Bowker,	138 11	
Jennie L. Harris,	120 81	
Annie E. Hancock,	116 01	
B. W. Jacobs,	30 39	
Mary S. Jones,	18 52	
		11,393 45
EXPENSES OF CONTAGIOUS DISEASES.		
City of Cambridge,	\$80 00	
of Chelsea,	236 43	
of Fall River,	1,342 22	
of Lawrence,	22 75	
of Lynn,	169 00	
of Newton,	167 14	
of Northampton,	14 48	
of Pittsfield,	31 19	
of Somerville,	21 20	
of Waltham,	35 00	
of Worcester,	618 60	
Town of Amesbury,	19 00	
of Danvers,	10 00	
<i>Amounts carried forward,</i>	\$2,767 01	\$862,905 61

STATEMENT VII.

Revenue Expenses.

DETAILS 252.

SUPPORT AND BURIAL OF STATE PAUPERS, ETC. — *Concl'd.*

<i>Amounts brought forward,</i> . . .	\$2,767 01	\$862,905 61
Town of Ipswich,	85 91	
of Palmer,	16 50	
of Provincetown,	22 75	
of Revere,	34 14	
of Southborough,	33 32	
of Winchendon,	6 00	
		2,965 63

DETAILS No. 252.

MEDICAL EXAMINERS' FEES.

[Pub. Stat., chap. 26; Acts 1887, chap. 810; 1897, chap. 47; 1899, chap. 36.]

FEES FOR REGISTERING AND RECORDING DEATHS.		
Z. B. Adams, M.D.,	\$4 60	
C. A. Atwood, M.D.,	80	
F. H. Baker, M.D.,	20 40	
H. G. Blake, M.D.,	3 20	
Everett U. Bowker, M.D.,	40	
Theodore F. Breck, M.D.,	10 10	
Orlando J. Brown, M.D.,	4 20	
A. W. Buck, M.D.,	7 50	
J. F. Croston, M.D.,	5 10	
S. T. Davis, M.D.,	6 90	
F. W. Draper, M.D.,	31 40	
Thomas M. Durell, M.D.,	28 60	
R. H. Faunce, M.D.,	2 80	
H. K. Foster, M.D.,	3 60	
Charles W. Haddock, M.D.,	2 40	
F. A. Harris, M.D.,	49 00	
B. H. Hartwell, M.D.,	5 50	
A. H. Hodgdon, M.D.,	2 80	
E. G. Hoitt, M.D.,	3 20	
Charles S. Holden, M.D.,	5 40	
Oliver H. Howe, M.D.,	40	
John C. Irish, M.D.,	20 80	
Fred E. Jones, M.D.,	3 20	
Herbert McIntosh, M.D.,	3 00	
G. N. Munsell, M.D.,	6 10	
E. W. Norwood, M.D.,	5 80	
A. Elliott Paine, M.D.,	4 30	
J. G. Pinkham, M.D.,	8 60	
S. D. Presbrey, M.D.,	10 40	
S. F. Quimby, M.D.,	6 20	
Edward A. Sawyer, M.D.,	1 40	
C. Seymour, M.D.,	3 40	
<i>Amounts carried forward,</i>	\$274 50	\$865,871 24

STATEMENT VII.

Revenue Expenses.

DETAILS 253 AND 254.

MEDICAL EXAMINERS' FEES — *Concluded.*

<i>Amounts brought forward,</i>	\$274 50	\$865,871 24
W. J. Sleeper, M.D.,	40	
W. P. Small, M.D.,	2 20	
J. W. Spooner, M.D.,	5 20	
George Steadman, M.D.,	7 90	
Charles Sturtevant, M.D.,	5 50	
W. D. Swan, M.D.,	10 20	
T. J. Walker, M.D.,	2 20	
		808 10
DETAILS No. 253.		
PENSIONS.		
[Acts 1899, chap. 87.]		
Lewis A. Horton, Res. 1869, chap. 83,	\$100 00	
William F. Jordan, Res. 1870, chap. 64,	180 00	
Henry F. Hale, Res. 1873, chap. 63,	240 00	
		520 00
DETAILS No. 254.		
ANNUITIES.		
[Acts 1899, chaps. 87, 232, 385 and 481.]		
Amounts paid on account of army service,—		
Paid James Kelley, Res. 1874, chap. 83,	\$100 00	
George Hayes, Res. 1874, chap. 83,	100 00	
George C. Bucknam, Res. 1874, chap. 83,	100 00	
Alfred F. Howland, Res. 1876, chap. 14,	100 00	
Lavinia Cook, Res. 1885, chap. 41,	72 00	
Alice E. Barnard, Res. 1887, chap. 83,	100 00	
Patrick Drummey, Res. 1889, chap. 52,	200 00	
Fanny Ross, Res. 1892, chap. 34,	200 00	
Joanna L. Cox, Res. 1892, chap. 8,	100 00	
Mary E. Daniels, Res. 1893, chap. 41,	48 00	
Samuel Hillman, Res. 1899, chap. 10,	200 00	
Paid on account of injuries received at Hoosac Tunnel, etc.,—		
Paid Margaret McDonald, Res. 1892, chap. 102,	100 00	
Margaret Murphy, Res. 1893, chap. 13,	200 00	
Althea Hazzard, Res. 1895, chap. 44,	200 00	
James A. Grant, ¹ Res. 1896, chap. 13,	94 00	
Patrick Buckley, Res. 1896, chap. 8,	200 00	
<i>Amounts carried forward,</i>	\$2,114 00	\$866,699 34

¹ Died April, 1899.

STATEMENT VII. Revenue Expenses. DETAILS 255 AND 256.

ANNUITIES — *Concluded.*

<i>Amounts brought forward,</i>	\$2,114 00	\$866,699 34
Paid Ella Raymond, Res. 1896, chap. 9,	300 00	
Harry W. Welch, Res. 1896, chap. 64,	300 00	
Liza Hemenway, Res. 1896, chap. 28,	300 00	
Lavinia A. Barbour, Res. 1896, chap. 10,	200 00	
George O. Bent, Res. 1897, chap. 9,	360 00	
Elbridge Gigger, Res. 1897, chap. 96,	250 00	
Althea Hazzard, Res. 1898, chap. 11,	250 00	
Annie E. Fitzgerald, Res. 1898, chap. 42,	100 00	
Elijah S. Darling, Res. 1898, chap. 21,	600 00	
Frank L. Garland, Res. 1899, chap. 6,	544 79	
John O. Neil, Res. 1899, chap. 77,	200 00	
Rhoda R. Grant, Res. 1899, chap. 92,	221 00	
		5,789 79
DETAILS No. 255.		
MASSACHUSETTS CHARITABLE EYE AND EAR INFIRMARY.		
[Res. 1899, chap. 36; Acts 1899, chap. 331.]		
Amount of appropriation paid treasurer, . . . . .	. . . . .	25,000 00
DETAILS No. 256.		
EDUCATION OF CHILDREN BY STATE BOARD OF CHARITY.		
[Acts 1896, chap. 382; 1899, chap. 105.]		
City of Cambridge,	\$453 50	
of Quincy,	36 00	
of Springfield,	60 00	
Town of Abington,	102 60	
of Agawam,	182 00	
of Amherst,	621 50	
of Ashfield,	61 50	
of Barre,	171 05	
of Belchertown,	768 50	
of Bernardston,	24 00	
of Blandford,	72 00	
of Bourne,	22 00	
of Bridgewater,	46 00	
of Brimfield,	85 00	
of Buckland,	5 00	
of Canton,	87 50	
<i>Amounts carried forward,</i>	\$2,648 15	\$897,439 13

STATEMENT VII.

Revenue Expenses.

DETAILS 256.

EDUCATION OF CHILDREN BY STATE BOARD OF CHARITY
— Continued.

<i>Amounts brought forward,</i>		\$2,648 15	\$897,489 13
Town of Charlemont,		153 00	
of Chesterfield,		15 00	
of Colrain,		133 50	
of Concord,		105 30	
of Cummington,		244 00	
of Dover,		19 00	
of Easthampton,		40 50	
of East Longmeadow,		385 00	
of Easton,		343 50	
of Enfield,		485 00	
of Foxborough,		129 00	
of Franklin,		82 50	
of Georgetown,		68 50	
of Goshen,		17 50	
of Granby,		33 00	
of Granville,		16 00	
of Greenfield,		106 00	
of Hadley,		87 00	
of Hawley,		29 00	
of Harwich,		11 00	
of Heath,		70 00	
of Hingham,		14 50	
of Hinsdale,		51 50	
of Holliston,		280 50	
of Holyoke,		57 50	
of Hubbardston,		61 33	
of Huntington,		32 50	
of Leominster,		90 00	
of Leverett,		80 00	
of Leyden,		50 00	
of Longmeadow,		63 50	
of Ludlow,		509 00	
of Marshfield,		87 00	
of Medway,		26 00	
of Middleborough,		265 00	
of Middlefield,		252 50	
of Milton,		40 00	
of Monson,		119 00	
of Monterey,		28 00	
of Newbury,		138 00	
of New Marlborough,		14 50	
of Northampton,		37 00	
of Northfield,		51 00	
of Norton,		41 50	
of Norwell,		106 00	
of Oakham,		94 00	
of Pelham,		29 00	
of Plainfield,		160 50	
of Prescott,		35 00	
<i>Amounts carried forward,</i>		\$8,035 78	\$897,489 13

STATEMENT VII.

Revenue Expenses.

DETAILS 256.

EDUCATION OF CHILDREN BY STATE BOARD OF CHARITY
— Concluded.

<i>Amounts brought forward,</i> . . .	\$8,035 78	\$897,439 13
Town of Randolph,	97 00	
of Raynham,	144 00	
of Russell,	53 00	
of Rutland,	30 00	
of Saugus,	114 00	
of Savoy,	30 00	
of Scituate,	72 00	
of Sherborn,	51 50	
of Shirley,	31 50	
of South Hadley,	121 00	
of Southampton,	74 00	
of Southwick,	177 50	
of Spencer,	19 50	
of Stoneham,	52 50	
of Stoughton,	185 50	
of Sturbridge,	68 00	
of Templeton,	5 50	
of Tewksbury,	20 00	
of Townsend,	104 00	
of Upton,	189 00	
of Walpole,	25 50	
of Ware,	241 00	
of Wellesley,	111 00	
of Westborough,	60 52	
of West Boylston,	5 00	
of West Bridgewater,	47 50	
of Westfield,	72 50	
of Westminster,	9 50	
of Wilbraham,	344 00	
of Winchendon,	56 00	
of Williamsburg,	129 50	
of Worthington,	631 00	
		11,408 30
Total charitable expenses, 1899, . . .	. . .	\$908,847 43

STATE BOARD OF INSANITY.

DETAILS No. 257.

EXPENSES OF STATE BOARD OF INSANITY.

[Acts 1898, chap. 433; 1899, chaps. 54 and 119.]

EXECUTIVE OFFICERS.		
Charles E. Woodbury, salary, to April 30,	\$1,000 00	
Owen Copp, salary, from June 14,	2,736 11	
		\$3,736 11
CLERKS.		
Lowell F. Wentworth,	\$2,107 14	
Sarah Chapman,	800 00	
Sarah L. Powers,	700 00	
Edna M. Young,	692 47	
Fred A. Hewey,	664 36	
Ella Heal,	600 00	
Henry J. Jenner,	500 00	
Alden B. Johnson,	324 19	
Katie G. Stetson,	248 39	
		6,636 55
TRAVEL AND OFFICE EXPENSES.		
Edna M. Young,	\$947 93	
Edward S. Bradford,	390 77	
Lowell F. Wentworth,	176 96	
Charles E. Woodbury,	148 17	
Ella Heal,	113 21	
Owen Copp,	110 91	
F. B. Gardner,	97 26	
C. R. Codman,	97 14	
H. B. Howard,	88 45	
George F. Jelly,	71 92	
Document boxes,	15 00	
Extra clerical service,	36 00	
Index cases,	51 00	
Newspapers,	26 00	
Postage,	177 84	
Printing,	608 18	
Publications,	64 72	
Stationery, etc.,	243 71	
Sundry incidentals,	26 30	
Telephone and telegrams,	99 91	
Typewriting, etc.,	137 65	
		3,729 03
Amount carried forward,		\$14,101 69

STATEMENT VII.

Revenue Expenses.

DETAILS 257.

EXPENSES OF STATE BOARD OF INSANITY — *Concluded.*

<i>Amount brought forward,</i>	.	.	.	\$14,101 69	
TRANSPORTATION.					
Fred A. Hewey,	.	.	.	\$532 84	
Ella Heal,	.	.	.	502 43	
Alden B. Johnson,	.	.	.	310 67	
Edna M. Young,	.	.	.	68 99	
Lowell F. Wentworth,	.	.	.	55 96	
Charles E. Woodbury,	.	.	.	5 00	
Assistance,	.	.	.	197 64	
Carriage hire and expressage,	.	.	.	222 48	
Extra services,	.	.	.	405 96	
Food and lodging,	.	.	.	74 28	
Foreign fares,	.	.	.	2,919 66	
Inland fares,	.	.	.	734 97	
Medical examinations,	.	.	.	44 50	
Postage,	.	.	.	28 51	
Sundry incidentals,	.	.	.	19 54	
				6,123 43	
BOARDED OUT.					
E. M. Young,	.	.	.	\$33 56	
Board,	.	.	.	4,613 44	
Burial,	.	.	.	23 00	
Clothing,	.	.	.	49 37	
Medical attendance, etc.,	.	.	.	170 54	
Sundry incidentals,	.	.	.	20 35	
				4,910 26	
Total expenses of State Board of Insan-					
ity, 1899,	.	.	.	.	\$25,135 38

STATEMENT VII.

Revenue Expenses.

DETAILS 258 AND 259.

STATE BOARD OF CHARITY.

DETAILS No. 258.		
EXPENSES OF STATE BOARD OF CHARITY.		
[Pub. Stat., chap. 79; Acts 1899, chap. 105.]		
CLERK.		
John D. Wells,	\$2,500 00	
ASSISTANTS.		
Henry C. Prentiss,	\$1,800 00	
Louisa S. Kolb,	508 57	
Mary A. Boylan,	113 33	
	2,416 90	
EXPENSES.		
Advertising,	\$48 12	
Assistance,	70 50	
Carriage hire,	7 50	
Document boxes,	25 00	
Extra clerical services,	97 50	
Postage, expressage, etc.,	357 77	
Printing,	345 91	
Publications,	134 93	
Stationery, etc.,	133 98	
Telephone and telegrams,	16 92	
Travel of members,	520 47	
Typewriting and supplies,	25 50	
	1,784 10	
		\$6,701 00
DETAILS No. 259.		
AUXILIARY VISITORS OF THE STATE BOARD OF CHARITY.		
[Pub. Stat., chap. 79; Acts 1899, chap. 105.]		
Travel and other expenses of sundry visitors, . . . . .	. . . . .	1,254 07
Amount carried forward, . . . . .	. . . . .	\$7,955 07

STATEMENT VII.

Revenue Expenses.

DETAILS 260.

DETAILS No. 260.

DIVISION OF ADULT POOR.

[Pub. Stat., chap. 79; Acts 1899, chap. 105.]

<i>Amount brought forward,</i>			\$7,955 07
SUPERINTENDENT.			
Stephen C. Wrightington,	. . . .	\$3,375 00	
CLERKS.			
Joshua F. Lewis,	. . . . \$2,000 00		
George B. Tufts,	. . . . 1,800 00		
Edward I. White,	. . . . 1,400 00		
Willard D. Tripp,	. . . . 1,300 00		
Henry H. Fairbanks,	. . . . 1,200 00		
Charles A. Colcord,	. . . . 1,200 00		
Benjamin W. Peck,	. . . . 1,200 00		
W. J. Hinchcliffe,	. . . . 1,100 00		
Edward F. Morgan,	. . . . 1,000 00		
Henry D. Hawkes,	. . . . 1,000 00		
Harry H. Pray,	. . . . 1,000 00		
Emma S. White,	. . . . 1,000 00		
Thomas M. Doane,	. . . . 1,000 00		
Berndt F. Heurlin,	. . . . 900 00		
Hubert O. Moore,	. . . . 851 20		
Robina A. Morrison,	. . . . 800 00		
Annie A. McBride,	. . . . 800 00		
Emma T. Cornish,	. . . . 700 00		
Lilla D. Baker,	. . . . 700 00		
Mary J. Breslin,	. . . . 700 00		
Annette E. Barnes,	. . . . 700 00		
Justine D. Ferris,	. . . . 510 71		
Patrick Glynn,	. . . . 291 66		
Louis R. Lipp,	. . . . 166 68		
Morris Lipp,	. . . . 153 32		
		23,473 57	
TRAVELLING AND CONTINGENT EXPENSES.			
Joshua F. Lewis,	. . . . \$905 18		
E. F. Morgan,	. . . . 611 36		
Hubert O. Moore,	. . . . 596 35		
Edward I. White,	. . . . 477 15		
Benjamin W. Peck,	. . . . 467 80		
Harry H. Pray,	. . . . 463 71		
Willard D. Tripp,	. . . . 449 43		
Stephen C. Wrightington,	. . . . 362 95		
Henry D. Hawkes,	. . . . 345 34		
W. J. Hinchcliffe,	. . . . 305 00		
Berndt F. Heurlin,	. . . . 301 48		
Louis R. Lipp,	. . . . 44 07		
Emma S. White,	. . . . 28 74		
Assistance,	. . . . 27 05		
<i>Amounts carried forward,</i>	\$5,385 61	\$26,848 57	\$7,955 07

STATEMENT VII.

Revenue Expenses.

DETAILS 261.

DIVISION OF ADULT POOR — Concluded.

Amounts brought forward,	\$5,385 61	\$26,848 57	\$7,955 07
Postage, etc.,	66 61		
Sundry incidentals,	20 58		
		5,472 80	
OFFICE EXPENSES.			
Directories,	\$42 50		
File cases,	105 00		
Legal services,	30 00		
Messenger,	38 33		
Postage,	280 26		
Printing,	397 06		
Publications,	175 14		
Stationery, etc.,	574 83		
Telephone and telegrams,	287 76		
		1,880 88	
			34,202 25

DETAILS No. 261.

DIVISION OF MINOR WARDS.

[Pub. Stat., chap. 79; Acts 1899, chap. 105.]

SUPERINTENDENT.			
William P. Derby,		\$2,500 00	
CLERKS.			
Bertha W. Jacobs,	\$1,500 00		
Sarah M. Crawford,	1,500 00		
Edwin F. Cummings,	1,500 00		
Frederick A. Burt,	1,400 00		
Charles K. Morton,	1,400 00		
Frederick G. Southmayd,	1,200 00		
Thomas P. Bagley,	1,200 00		
Mary S. Beale,	1,200 00		
George H. Hull,	1,000 00		
David Walker,	1,000 00		
G. Frederick Davis,	1,000 00		
Edward W. Bowker,	1,000 00		
Henry L. Gardner,	1,000 00		
William W. Foster,	1,000 00		
Nathan Coe,	1,000 00		
Albert A. Carlton,	1,000 00		
Lucy B. Hancock,	900 00		
Alice A. Page,	800 00		
Annie F. Merrill,	800 00		
Emma W. Kelley,	700 00		
E. Mabel Tyler,	700 00		
Georgiana C. Faden,	700 00		
Amounts carried forward,	\$23,500 00	\$2,500 00	\$42,157 32

STATEMENT VII.

Revenue Expenses.

DETAILS 261.

DIVISION OF MINOR WARDS — *Concluded.*

<i>Amounts brought forward,</i>	\$23,500 00	\$2,500 00	\$42,157 32
Mary A. Perrault,	700 00		
Ellen L. Lynch,	700 00		
Florence Faden,	600 00		
Mary R. Cady,	600 00		
Martha E. Taylor,	600 00		
Katherine A. Dwyer,	510 71		
Annie E. Hancock,	506 67		
Grace F. Ordway,	461 29		
Jennie L. Harris,	383 87		
Catherine A. Chisholm,	270 97		
Joseph P. McIntire,	210 84		
Marion Pearson,	158 33		
Mary S. Jones,	91 67		
Justine D. Ferris,	89 29		
Isabel L. Strong,	61 29		
		29,444 93	
TRAVELLING AND CONTINGENT EXPENSES.			
William P. Derby,	\$187 60		
Assistance,	10 00		
Postage, telephone and telegrams,	41 86		
		239 46	
OFFICE EXPENSES.			
Card index and cards,	\$143 96		
Document boxes,	11 00		
Extra clerical service,	86 25		
Messenger,	41 22		
Photographs,	11 86		
Postage,	107 09		
Printing,	885 23		
Publications,	31 75		
Stationery, etc.,	439 39		
Sundry incidentals,	15 29		
Telephone and telegrams,	639 54		
Wrapping paper,	13 50		
		2,426 08	
Total expenses of State Board of Char-			34,610 47
ity, 1899,			\$76,767 79

STATEMENT VII.

Revenue Expenses.

DETAILS 262.

MILITARY.

DETAILS No. 262.		
ADJUTANT-GENERAL'S DEPARTMENT.		
[Pub. Stat., chap. 14, sects. 11 and 14; Acts 1892, chap. 366; 1893, chaps. 193, 231 and 367; 1896, chap. 465; 1896, chap. 182; 1898, chaps. 183 and 348; 1899, chap. 68.]		
<div>ADJUTANT-GENERAL.</div> <div>Samuel Dalton,</div>		
	\$3,600 00	
<div>CLERKS.</div> <div>William C. Capelle, first clerk, . \$2,200 00</div> <div>William H. Flowers, Jr., second clerk, 1,600 00</div>		
	3,800 00	
<div>ADDITIONAL CLERK.</div> <div>John P. Reynolds,</div>		
	2,000 00	
<div>EXTRA CLERKS AND MESSENGER.</div> <div>John E. Campbell, . . . \$1,400 00</div> <div>Frank Thomas, 1,300 00</div> <div>Warren B. Galucia, . . . 1,300 00</div> <div>Luke R. Landy, 1,200 00</div> <div>John Baker, 1,200 00</div> <div>Patrick Conway, Jr., . . . 800 00</div> <div>Gertrude H. Meacom, . . . 408 34</div> <div>Henry S. Parker, 291 66</div> <div>Marion Rudd, 38 31</div>		
	7,938 31	
<div>INCIDENTALS.</div> <div>Expressage, etc., \$338 00</div> <div>Extra clerical service, . . . 97 90</div> <div>Packing and forwarding colors, . 17 39</div> <div>Postage, 519 58</div> <div>Printing, 1,645 93</div> <div>Publications, 56 84</div> <div>Stationery, etc., 362 16</div> <div>Sundry incidentals, 7 35</div> <div>Telephone and telegrams, . . 129 98</div> <div>Travel and carriage hire, . . 27 15</div> <div>Typewriting, etc., 91 85</div>		
	3,194 13	
		\$20,532 44
Amount carried forward,		\$20,532 44

STATEMENT VII.

Revenue Expenses.

DETAILS 263.

DETAILS No. 263.

QUARTERMASTER'S INCIDENTALS.

[Pub. Stat., chap. 14, sects. 11 and 14; Acts 1893, chap. 367; 1899, chap. 68.]

Amount brought forward,			\$20,532 44
EMPLOYEES AT STATE ARSENAL.			
William R. Reed,	\$790 00		
John W. Mahoney,	790 00		
		\$1,580 00	
INCIDENTALS.			
Cleaning uniforms and blankets,	\$154 25		
Clipping horses,	5 00		
Disinfectant,	12 50		
Electrical supplies,	29 28		
Electricity,	28 00		
Expressage,	834 85		
Freight,	434 48		
Fuel,	41 70		
Grass seed,	12 20		
Harness and repairs,	6 40		
Hay, grain, etc.,	203 59		
Hose,	25 00		
Labor,	290 50		
Laundry work,	19 50		
Lumber,	12 60		
Making up tents,	75 70		
Paints, etc.,	6 32		
Postage and revenue stamps,	69 04		
Repairs,	371 51		
Shoeing horses,	70 70		
Stable supplies,	10 68		
Stationery, etc.,	175 18		
Sundry incidentals,	4 00		
Supplies,	33 39		
Teaming,	737 85		
Telephone and telegrams,	206 33		
Travel,	100 86		
Turpentine,	26 22		
Use of tents, floors, cook-houses, etc.,	838 01		
Veterinary's services,	13 00		
Water,	21 00		
		4,869 64	
			6,449 64
Amount carried forward,			\$26,982 08

STATEMENT VII.

Revenue Expenses.

DETAILS 264 AND 265.

DETAILS No. 264.

QUARTERMASTER'S SUPPLIES.

[Pub. Stat., chap. 14; Acts 1898, chap. 367; 1899, chap. 68.]

<i>Amount brought forward,</i>		\$26,982 08
Batons,	\$16 00	
Belt plates,	575 00	
Blankets,	5,075 00	
Bugle cords,	60 00	
Canteens,	868 00	
Cap ornaments,	349 75	
Caps,	120 00	
Cartridge belts,	4,830 00	
Casks and tubs,	18 50	
Chevrons, etc.,	1,651 84	
Color belts and sockets,	161 50	
Cymbals,	5 90	
Desks,	200 00	
Drill manuals,	34 00	
Drums and drum heads,	311 13	
Flags and staffs,	1,288 72	
Gun poles,	34 00	
Gun slings,	640 00	
Handcuffs,	11 25	
Harness,	565 25	
Hose,	42 60	
Lawn mower,	10 00	
Mallets,	66 50	
Mattresses,	131 50	
Pickets (iron),	38 40	
Rope,	32 01	
Sabers,	45 00	
Stable supplies,	110 40	
Sundry incidentals,	11 00	
Swords,	241 00	
Tent pins,	306 00	
Trumpets,	241 40	
Uniforms,	3,907 40	
		21,999 05
DETAILS No. 265.		
QUARTERMASTER'S SUPPLIES.		
(SALES OF OLD MATERIAL.)		
[Acts 1898, chap. 367; 1899, chap. 68.]		
Repairs to buildings, etc., State camp ground,		715 68
<i>Amount carried forward,</i>		\$49,696 81

STATEMENT VII. Revenue Expenses. DETAILS 266 AND 267.

DETAILS No. 266.

MILITARY ACCOUNTS.

[Pub. Stat., chap. 14; Acts 1898, chap. 367; 1899, chap. 68.]

<i>Amount brought forward,</i>			\$49,696 81
Carriages for Governor and staff,	\$1,210 44		
Travel of Governor and staff,	585 52		
Labor,	578 72		
Freight,	369 28		
Governor and staff at camps,	281 77		
Use of tents and tables,	195 00		
Entertainment of Governor and staff,	128 57		
Teaming,	120 60		
Services of engineers,	112 50		
Plans and blue prints,	92 00		
Entertaining visiting officials,	76 37		
Clerical assistance,	72 00		
Torches,	40 00		
Decorating soldiers' monument at Dedham,	25 00		
Expressage,	23 30		
Marline, etc.,	15 05		
Stationery, etc.,	12 37		
Sundry incidentals,	10 10		
Lumber,	9 63		
Stenographer's services,	9 50		
Telephone and telegrams,	6 02		
Repairs to uniforms,	6 00		
			3,979 69

DETAILS No. 267.

ARMORY RENTS.

[Pub. Stat., chap. 14; Acts 1898, chap. 367; 1899, chap. 68.]

Adams, Co. M, Second Regiment,	\$400 00		
Amesbury, Co. B, Eighth Regiment,	100 00		
Attleborough, Co. I, Fifth Regiment,	150 00		
Beverly, Co. E, Eighth Regiment,	400 00		
Boston, Headquarters First Brigade,	\$200 00		
Headquarters Second Brigade,	200 00		
Headquarters First Regiment, Heavy Artillery,	200 00		
Headquarters Fifth Regiment,	200 00		
Headquarters Ninth Regiment,	200 00		
<i>Amounts carried forward,</i>	\$1,000 00	\$1,050 00	\$53,676 50

STATEMENT VII.

Revenue Expenses.

DETAILS 267.

ARMORY RENTS — *Continued.*

<i>Amounts brought forward,</i>	\$1,000 00	\$1,050 00	\$53,676 50
Boston, Headquarters First Battalion Cavalry,	200 00		
Cos. A, C, D, G, K and L, First Heavy Artillery,	2,400 00		
Cos. A and H, Fifth Regiment,	100 00		
Co. L, Sixth Regiment,	50 00		
Cos. A, B, C, D, E, H and I, Ninth Regiment,	2,450 00		
Headquarters First Corps Cadets,	1,800 00		
Cos. A. and D, First Battalion Cavalry,	1,100 00		
Battery A, First Battalion Light Artillery,	600 00		
Signal Corps, First Brigade,	200 00		
Signal Corps, Second Brigade,	200 00		
Ambulance Corps,	100 00		
		10,200 00	
Braintree, Co. K, Fifth Regiment,		400 00	
Brockton, Co. I, First Heavy Artillery,		400 00	
Cambridge, Co. B, First Heavy Artillery,	\$400 00		
Co. B. Fifth Regiment,	400 00		
		800 00	
Carlisle, Co. F, cavalry (detachment),		75 00	
Chelmsford, Co. F, cavalry (detachment),		300 00	
Chelsea, Co. H, First Heavy Artillery,		400 00	
Clinton, Co. K, Ninth Regiment,		400 00	
Concord, Co. I, Sixth Regiment,		400 00	
Danvers, Co. K, Eighth Regiment,		333 34	
Fall River, Co. M, First Heavy Artillery,	\$400 00		
Co. F, Naval Brigade,	400 00		
Co. I, Naval Brigade,	400 00		
		1,200 00	
Fitchburg, Co. B, Sixth Regiment, \$400 00			
Co. D, Sixth Regiment, 400 00			
		800 00	
Framingham, Co. E, Sixth Regiment,		350 00	
Gardner, Co. F, Second Regiment,		350 00	
Gloucester, Co. G, Eighth Regiment,		} 250 00	
Co. M, Naval Brigade,			
Greenfield, Co. L, Second Regiment,		375 00	
Haverhill, Co. F, Eighth Regiment,		400 00	
Holyoke, Co. D, Second Regiment,		150 00	
<i>Amounts carried forward,</i>		\$18,633 34	\$53,676 50

STATEMENT VII.

Revenue Expenses.

DETAILS 267.

ARMORY RENTS — *Continued.*

<i>Amounts brought forward,</i>	.	.	.	\$18,633 34	\$53,676 50
Hudson, Co. M. Fifth Regiment,	.	.	.	200 00	
Lawrence, Headquarters First Battalion Artillery,	.	\$200	00		
Co. L, Eighth Regiment,	.	400	00		
Co. F, Ninth Regiment,	.	400	00		
Battery C, First Battalion Artillery,	.	600	00		
				1,600 00	
Lowell, Cos. C and G, Sixth Regiment,	.	\$800	00		
Co. M, Ninth Regiment,	.	400	00		
Ambulance Corps, First Brigade (detachment),	.	100	00		
				1,300 00	
Lynn, Cos. D and I, Eighth Regiment,	.	\$800	00		
Co. E, Naval Brigade,	.	400	00		
				1,200 00	
Malden, Co. L, Fifth Regiment,	.	.	.	400 00	
Marblehead, Co. C, Eighth Regiment,	.	.	.	150 00	
Marlborough, Co. F, Sixth Regiment,	.	.	.	300 00	
Milford, Co. M, Sixth Regiment,	.	.	.	400 00	
Natick, Co. L, Ninth Regiment,	.	.	.	100 00	
New Bedford, Co. E, First Heavy Artillery,	.	\$400	00		
Co. G, Naval Brigade,	.	400	00		
				800 00	
Newburyport, Co. A, Eighth Regiment,	.	\$100	00		
Co. L, Naval Brigade,	.	300	00		
				400 00	
Newton, Co. C, Fifth Regiment,	.	.	.	400 00	
Orange, Co. E, Second Regiment,	.	.	.	400 00	
Plymouth, Co. D, Fifth Regiment,	.	.	.	200 00	
Salem, Second Corps Cadets,	.	\$1,500	00		
Headquarters Eighth Regiment,	.	150	00		
Co. H, Eighth Regiment,	.	400	00		
				2,050 00	
Somerville, Co. M, Eighth Regiment,	.	.	.	50 00	
Southbridge, Co. K, Sixth Regiment,	.	.	.	400 00	
Springfield, Headquarters, Second Regiment,	.	\$200	00		
Cos. B, G and K, Second Regiment,	.	1,200	00		
Co. H, Naval Brigade,	.	400	00		
				1,800 00	
Stoneham, Co. H, Sixth Regiment,	.	.	.	400 00	
Taunton, Co. F, First Heavy Artillery,	.	.	.	400 00	
<i>Amounts carried forward,</i>	.	.	.	\$31,583 34	\$53,676 50

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

ARMORY RENTS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$31,583 34	\$58,676 50
Wakefield, Co. A, Sixth Regiment, . .	400 00	
Waltham, Co. F, Fifth Regiment, . .	400 00	
Westford, Co. F, Cavalry (detachment), .	175 00	
Woburn, Co. G, Fifth Regiment, . .	400 00	
Worcester, Cos. A, C and H, Second Regiment, . . \$1,200 00		
Co. G, Ninth Regiment, 400 00		
Battery B, Light Artillery, . . . 600 00		
	2,200 00	
Dockage U. S. S. "Minnesota," . . .	1,800 00	
		36,958 34

DETAILS No. 268.

MILITIA BOUNTY.

[Pub. Stat., chap. 14; Acts 1898, chap. 867; 1899, chap. 68.]

COMMENCEMENT DAY AT HARVARD COLLEGE, JUNE 25.		
<i>First Battalion Cavalry.</i>		
John W. Hall, paymaster, —		
Field and staff, . . . \$5 00		
Band, 216 00		
Troop A, 389 47		
	\$610 47	
MOBILIZATION OF STATE TROOPS, OCT. 14, 1899.		
Field and staff, . . . \$281 06		
Horses, etc., 144 00		
	425 06	
GUARD FOR ADMIRAL DEWEY, OCT. 14, 1899.		
Detachment Naval Brigade, . . .	255 58	
GUARDING STATE PROPERTY AT CAMP, AUG. 9–11, 1899.		
H. B. Parker, paymaster, —		
Co. E, First Heavy Artillery, . .	42 00	
FUNERAL ESCORT TO PRIVATES J. B. DEMING AND J. B. PENDER- COST, MARCH 1, 1899.		
<i>First Corps Cadets.</i>		
F. B. Carpenter, paymaster, —		
Enlisted men,	18 00	
<i>Amounts carried forward,</i> . \$1,351 06		\$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — Continued.

Amounts brought forward,	\$1,351 06	.	.	.	\$90,634 84
FUNERAL ESCORT TO PRIVATE J. A. CHISHOLM, MARCH 5, 1899.					
First Heavy Artillery.					
H. B. Parker, paymaster, —					
Company D,	18 00				
FUNERAL ESCORT TO PRIVATE THOMAS BURNETT, MARCH 13, 1899.					
First Corps Cadets.					
F. B. Carpenter, paymaster, —					
Enlisted men,	18 00				
				\$1,387 06	
ANNUAL DRILL.					
First Regiment of Heavy Artillery.					
Horace B. Parker, paymaster, —					
Field and staff,	\$235 53				
Band,	120 00				
Company A,	116 06				
B,	128 56				
C,	119 56				
D,	122 56				
E,	126 56				
F,	110 39				
G,	128 56				
H,	122 56				
I,	130 56				
K,	116 67				
L,	114 56				
M,	124 56				
	\$1,816 69				
Second Regiment of Infantry.					
Archibald C. Edson, paymaster, —					
Field and staff,	\$210 08				
Band,	120 00				
Company A,	120 56				
B,	120 67				
C,	114 56				
D,	124 56				
E,	118 39				
F,	118 56				
G,	128 56				
H,	104 39				
I,	118 56				
K,	130 56				
Amounts carried forward,	\$1,816 69	\$1,387 06			\$90,634 84

STATEMENT VII. Revenue Expenses. DETAILS 268.

MILITIA BOUNTY — Continued.

ANNUAL DRILL — Continued.		
Amounts brought forward, .	\$1,816 69	\$1,387 06 \$90,634 84
Company L, . . .	\$114 56	
M, . . .	124 56	
	1,768 57	
Fifth Regiment of Infantry.		
Albert C. Warren, paymaster, —		
Field and staff, . . .	\$201 91	
Band, . . .	120 00	
Company A, . . .	120 56	
B, . . .	109 06	
C, . . .	98 56	
D, . . .	80 67	
E, . . .	90 89	
F, . . .	114 56	
G, . . .	95 56	
H, . . .	108 39	
I, . . .	112 56	
K, . . .	101 56	
L, . . .	110 56	
M, . . .	109 67	
	1,574 51	
Sixth Regiment of Infantry.		
Walter P. Hall, paymaster, —		
Field and staff, . . .	\$189 58	
Band, . . .	120 00	
Company A, . . .	124 56	
B, . . .	116 56	
C, . . .	119 06	
D, . . .	112 56	
E, . . .	120 56	
F, . . .	116 56	
G, . . .	114 56	
H, . . .	120 56	
I, . . .	120 56	
K, . . .	100 67	
L, . . .	114 39	
M, . . .	110 67	
	1,700 85	
Eighth Regiment of Infantry.		
James C. Barr, paymaster, —		
Field and staff, . . .	\$170 41	
Band, . . .	120 00	
Company A, . . .	92 56	
C, . . .	85 17	
Amounts carried forward, .	\$6,860 62	\$1,387 06 \$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — Continued.

ANNUAL DRILL — Continued.

<i>Amounts brought forward,</i>		\$6,860 62	\$1,387 06	\$90,634 84
Company D, . . .	\$114 56			
E, . . .	111 56			
F, . . .	99 39			
G, . . .	108 56			
H, . . .	110 56			
I, . . .	113 06			
K, . . .	102 56			
L, . . .	124 56			
M, . . .	109 06			
		1,462 01		
<i>Ninth Regiment of Infantry.</i>				
<i>J. P. Kane, paymaster, —</i>				
Field and staff, . . .	\$212 03			
Band, . . .	120 00			
Company A, . . .	108 56			
B, . . .	124 39			
C, . . .	114 56			
D, . . .	116 56			
E, . . .	122 56			
F, . . .	124 56			
G, . . .	108 56			
H, . . .	130 56			
I, . . .	113 56			
K, . . .	122 56			
L, . . .	110 67			
M, . . .	104 56			
		1,733 69		
<i>First Corps of Cadets.</i>				
<i>F. B. Carpenter, paymaster, —</i>				
Field and staff, . . .	\$54 73			
Band, . . .	120 00			
Company A, . . .	126 06			
B, . . .	126 81			
C, . . .	132 56			
D, . . .	136 06			
		696 22		
<i>Second Corps of Cadets.</i>				
<i>Edward A. Maloon, paymaster, —</i>				
Field and staff, . . .	\$97 40			
Band, . . .	120 00			
Company A, . . .	100 06			
B, . . .	94 06			
C, . . .	78 56			
D, . . .	109 56			
		599 64		
<i>Amounts carried forward,</i>		\$11,352 18	\$1,887 06	\$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — Continued.

ANNUAL DRILL — Continued.		
<i>Amounts brought forward,</i>	\$11,352 18	
<i>Naval Brigade.</i>		
Franklin D. Williams, paymaster,—		
Field and staff, . . .	\$68 04	
Band,	120 00	
Engineers' division, . . .	33 00	
Torpedo division, . . .	19 00	
Signal division, . . .	15 00	
Company A,	68 54	
B,	49 78	
C,	61 00	
D,	92 14	
E,	104 39	
F,	99 41	
G,	65 17	
H,	98 66	
I,	103 91	
K,	77 03	
L,	116 56	
	1,191 63	
<i>First Battalion of Cavalry.</i>		
John W. Hall, paymaster,—		
Field and staff, . . .	\$115 07	
Band,	40 00	
Troop A,	467 47	
D,	437 47	
	1,060 01	
<i>Troop F, Cavalry.</i>		
F. S. Richardson, paymaster,—		
Officers and men,	488 47	
<i>First Battalion of Light Artillery.</i>		
F. S. Richardson, paymaster,—		
Field and staff, . . .	\$97 90	
Band,	108 00	
Battery B,	238 22	
C,	232 22	
	676 84	
<i>Battery A, Second Brigade.</i>		
W. H. Goff, paymaster,—		
Officers and men,	211 22	
<i>First Brigade.</i>		
F. S. Richardson, paymaster,—		
Signal corps,	48 75	
<i>Amounts carried forward,</i>	\$15,028 60	
	\$1,387 06	\$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — Continued.

ANNUAL DRILL — Concluded.		
Amounts brought forward,	\$15,028 60	\$1,387 06
Second Brigade.		
W. H. Goff, paymaster, —		
General and staff, . . .	\$156 64	
Signal corps, . . .	52 75	
Ambulance corps, . . .	110 30	
	319 69	
		15,348 29
CAMP DUTY.		
First Regiment of Heavy Artillery.		
Horace B. Parker, paymaster, —		
Field and staff, . . .	\$1,134 52	
Band, . . .	835 00	
Company A, . . .	786 42	
B, . . .	913 92	
C, . . .	786 92	
D, . . .	879 92	
E, . . .	899 92	
F, . . .	753 92	
G, . . .	854 69	
H, . . .	696 03	
I, . . .	818 92	
K, . . .	821 92	
L, . . .	819 92	
M, . . .	805 92	
	\$11,807 94	
Second Regiment of Infantry.		
Archibald C. Edson, paymaster, —		
Field and staff, . . .	\$1,468 06	
Band, . . .	810 00	
Company A, . . .	885 92	
B, . . .	858 69	
C, . . .	761 92	
D, . . .	841 92	
E, . . .	779 92	
F, . . .	855 92	
G, . . .	880 42	
H, . . .	761 92	
I, . . .	716 73	
K, . . .	891 92	
L, . . .	795 92	
M, . . .	673 92	
	12,183 18	
Amounts carried forward,	\$23,991 12	\$16,735 35
		\$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — *Continued.*

CAMP DUTY — <i>Continued.</i>		
<i>Amounts brought forward,</i>	\$23,991 12	\$16,735 35
<i>Fifth Regiment of Infantry.</i>		
Albert C. Warren, paymaster, —		
Field and staff, . . .	\$1,376 71	
Band,	840 00	
Company A,	607 57	
B,	772 42	
C,	787 92	
D,	752 69	
E,	735 42	
F,	763 92	
G,	725 42	
H,	761 92	
I,	805 92	
K,	695 92	
L,	836 25	
M,	692 69	
	11,154 77	
<i>Sixth Regiment of Infantry.</i>		
Walter M. Lindsay, paymaster, —		
Field and staff, . . .	\$1,447 56	
Band,	840 00	
Company A,	877 92	
B,	781 92	
C,	821 92	
D,	827 92	
E,	857 92	
F,	883 92	
G,	745 92	
H,	758 42	
I,	791 92	
K,	753 92	
L,	810 42	
M,	813 42	
	12,013 10	
<i>Eighth Regiment of Infantry.</i>		
James C. Barr, paymaster, —		
Field and staff, . . .	\$1,302 37	
Band,	840 00	
Company A,	559 92	
C,	177 00	
D,	743 92	
E,	523 73	
F,	652 28	
G,	817 92	
<i>Amounts carried forward,</i>	\$47,158 99	\$16,735 35
		\$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — Continued.

CAMP DUTY — Continued.		
Amounts brought forward,	\$47,158 99	\$16,785 35 \$90,634 84
Company H, . . .	\$843 92	
I, . . .	634 73	
K, . . .	415 19	
L, . . .	294 00	
M, . . .	556 08	
	8,361 01	
Ninth Regiment of Infantry.		
John P. Kane, paymaster, —		
Field and staff, . . .	\$1,558 71	
Band, . . .	840 00	
Company A, . . .	819 92	
B, . . .	660 73	
C, . . .	729 42	
D, . . .	811 92	
E, . . .	734 42	
F, . . .	727 92	
G, . . .	718 14	
H, . . .	913 92	
I, . . .	749 17	
K, . . .	857 92	
L, . . .	814 69	
M, . . .	743 92	
	11,680 80	
First Corps of Cadets.		
F. B. Carpenter, paymaster, —		
Field and staff, . . .	\$617 35	
Band, . . .	840 00	
Company A, . . .	832 42	
B, . . .	887 67	
C, . . .	927 92	
D, . . .	952 42	
	5,107 78	
Second Corps of Cadets.		
Edward A. Maloon, paymaster, —		
Field and staff, . . .	\$408 11	
Band, . . .	840 00	
Company A, . . .	669 92	
B, . . .	585 42	
C, . . .	549 42	
D, . . .	485 92	
	3,538 79	
Naval Brigade.		
Franklin D. Williams, paymas- ter, —		
Field and staff, . . .	\$631 97	
Band, . . .	735 00	
Amounts carried forward,	\$75,847 37	\$16,735 35 \$90,634 84

MILITIA BOUNTY — Continued.

CAMP DUTY — Continued.		
Amounts brought forward,	\$75,847 37	\$16,735 35 \$90,684 84
Engineers' division,	\$229 00	
Torpedo division,	137 00	
Signal division,	109 00	
Company A,	479 82	
B,	348 45	
C,	427 00	
D,	646 98	
E,	730 73	
F,	695 88	
G,	456 19	
H,	690 63	
I,	727 40	
K,	539 22	
L,	815 92	
	8,400 19	
First Battalion of Cavalry.		
John W. Hall, paymaster, —		
Field and staff,	\$763 80	
Band,	840 00	
Company A,	2,882 29	
D,	3,176 29	
	7,662 38	
Troop F, Cavalry.		
F. S. Richardson, paymaster, —		
Band,	\$840 00	
Officers and men,	3,590 79	
	4,430 79	
First Battalion of Light Artillery.		
Henry B. Clapp, paymaster, —		
Field and staff,	\$709 30	
Band,	840 00	
Battery B,	1,597 54	
C,	1,793 54	
	4,940 38	
Battery A, Second Brigade.		
W. H. Goff, paymaster, —		
Band,	\$825 00	
Officers and men,	1,688 04	
	2,513 04	
First Brigade.		
F. S. Richardson, paymaster, —		
General and staff,	\$1,616 98	
Signal corps,	393 25	
Ambulance corps,	333 25	
	2,343 48	
Amounts carried forward,	\$106,137 63	\$16,735 35 \$90,684 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — Continued.

CAMP DUTY — Concluded.		
Amounts brought forward, \$106,137 63	\$16,735 35	\$90,634 84
Second Brigade.		
W. H. Goff, paymaster, —		
General and staff, . . . \$1,436 83		
Signal corps, 369 25		
Ambulance corps, 514 10		
2,320 18		
	108,457 81	
ALLOWANCE TO OFFICERS FOR CARE AND RESPONSIBILITY OF THE MILITARY PROPERTY OF THE COMMONWEALTH.		
[Acts 1898, chap. 183.]		
First Regiment of Heavy Artillery.		
Col. Charles Pfaff, commanding, \$4 17		
Capt. John Boardman, Jr., Co. A, 8 33		
Capt. William E. Lombard, Co. B, 8 33		
Capt. Charles P. Nutter, Co. C, 8 33		
Capt. Joseph H. Frothingham, Co. D, 8 33		
Capt. Joseph L. Gibbs, Co. E, 8 33		
Capt. Norris O. Danforth, Co. F, 8 33		
Capt. Albert B. Chick, Co. G, 8 33		
Capt. Walter L. Pratt, Co. H, 8 33		
Capt. Charles Williamson, Co. I, 8 33		
Capt. Fred'k S. Howes, Co. K, 8 33		
Capt. Fred. M. Whiting, Co. L, 8 33		
Capt. S. L. Braley, Co. M, 8 33		
\$104 13		
Second Regiment of Infantry.		
Col. Embury P. Clark, commanding, \$4 17		
Capt. Edward G. Barrett, Co. A, 8 33		
Amounts carried forward, . . \$104 13	\$125,193 16	\$90,634 84

STATEMENT VII

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — *Continued.*

ALLOWANCE TO OFFICERS — <i>Continued.</i>		
<i>Amounts brought forward,</i>	\$104 13	\$125,193 16 \$90,634 84
Capt. Henry McDonald, Co. B,	\$11 25	
Capt. Phineas L. Rider, Co. C,	13 19	
Capt. William J. Crozier, Co. D,	8 33	
Capt. Philip I. Barber, Co. E,	8 33	
Capt. Arthur L. Stone, Co. F,	16 66	
Capt. John J. Leonard, Co. G,	8 33	
Capt. Charles S. Holden, Co. H,	12 08	
Capt. Henry L. Williams, Co. I,	8 33	
Capt. William S. War- riner, Co. K,	10 00	
Capt. Fred L. Pierce, Co. L,	10 41	
Capt. Herbert O. Hicks, Co. M,	8 33	
Lieut. George J. Crozier, Co. M,	1 81	
	129 55	
<i>Fifth Regiment of Infantry.</i>		
Col. J. H. Whitney, com- manding,	\$8 33	
Capt. W. W. Stover, Co. A,	16 67	
Capt. Edward E. Mason, Co. B,	12 22	
Capt. E. R. Springer, Co. C,	16 67	
Capt. Willard C. Butler, Co. D,	16 67	
Capt. James C. D. Clark, Co. E,	16 67	
Capt. Murray D. Clement, Co. F,	2 92	
Capt. Louis R. Guidrot, Co. F,	9 58	
Lieut. Clifford E. Hamil- ton, Co. F,	4 17	
Capt. Francis H. Mere- dith, Co. H,	16 95	
<i>Amounts carried forward,</i>	\$293 68	\$125,193 16 \$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — Continued.

ALLOWANCE TO OFFICERS — Continued.		
Amounts brought forward, .	\$233 68	\$125,193 16
Capt. George H. Sykes, Co. I, .	\$16 67	
Capt. Henry L. Kincaid, Co. K, .	16 67	
Capt. Frank F. Cutting, Co. L, .	16 67	
Capt. James P. Clare, Co. M, .	16 67	
	187 53	
Sixth Regiment of Infantry.		
Col. Chas. F. Woodward, commanding, .	\$4 17	
Capt. Edward J. Gihon, Co. A, .	8 33	
Capt. George H. Priest, Co. B, .	1 53	
Capt. Alex. Greig, Jr., Co. C, .	8 33	
Capt. John F. McDowell, Co. D, .	8 33	
Capt. Isaac N. Marshall, Co. E, .	8 33	
Capt. Thomas E. Jack- son, Co. F, .	8 33	
Capt. W. E. Sweetser, Co. H, .	8 33	
Capt. Cyrus H. Cook, Co. I, .	8 33	
Capt. Ulysses A. Goodell, Co. K, .	8 33	
Capt. William J. Wil- liams, Co. L, .	8 33	
Capt. John F. Barrett, Co. M, .	8 33	
	89 00	
Eighth Regiment of Infantry.		
Col. William A. Pew, Jr., commanding, .	\$4 17	
Capt. Alex. G. Perkins, Co. A, .	8 33	
Capt. H S Bean, Co. B,	8 33	
Capt. Frank Tucker, Co. C, .	8 33	
Capt. Charles T. Hilli- ker, Co. D, .	8 33	
Amounts carried forward, .	\$510 21	\$125,193 16
		\$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — *Continued.*

ALLOWANCE TO OFFICERS — <i>Continued.</i>				
<i>Amounts brought forward,</i>			\$510 21	\$125,193 16
Capt. William Stopford,				
Co. E,	\$8 33			
Capt. William C. Dow,				
Co. F,	8 33			
Capt. Edward J. Horton,				
Co. G,	8 33			
Capt. Walter P. Nichols,				
Co. H,	8 33			
Capt. John E. Williams,				
Co. I,	8 33			
Capt. A. Preston Chase,				
Co. K,	8 33			
Capt. James Forbes, Co.				
L,	8 33			
Capt. H. W. Whitten,				
Co. M,	8 33			
		104 13		
<i>Ninth Regiment of Infantry.</i>				
Col. Fred B. Bogan, com-				
manding,	\$4 17			
Capt. Daniel J. Keefe,				
Co. A,	8 33			
Capt. George F. H. Mur-				
ray, Co. B,	8 33			
Capt. Thomas F. Quin-				
lan, Co. C,	8 33			
Capt. David M. Crotty,				
Co. D,	8 33			
Capt. John J. Sullivan,				
Co. E,	8 33			
Capt. Joseph H. Joubert,				
Co. F,	8 33			
Capt. Jeremiah Moyni-				
han, Co. G,	8 33			
Capt. John J. Hayes,				
Co. H,	8 33			
Capt. John H. Dunn, Co.				
I,	8 33			
Capt. William F. Shaugh-				
nessey, Co. K,	9 72			
Capt. M. E. Morris, Co				
L,	8 33			
Capt. Anthony D. Mit-				
ten, Co. M,	8 33			
		105 52		
<i>Amounts carried forward,</i>			\$719 86	\$125,193 16
				\$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 268.

MILITIA BOUNTY — Continued.

ALLOWANCE TO OFFICERS — Continued.		
<i>Amounts brought forward,</i>	\$719 86	\$125,193 16
<i>Second Corps of Cadets.</i>		\$90,634 84
Lieut.-Col. Samuel A. Johnson,	\$46 24	
Lieut.-Col. Walter F. Peck,	3 76	
	50 00	
<i>First Battalion of Cavalry.</i>		
Capt. Doris A. Young, Troop A,	\$50 00	
Capt. John Perrins, Troop D,	50 00	
	100 00	
<i>Troop F. Cavalry.</i>		
Lieut. Amos R. Leighton,	13 84	
<i>Battery A.</i>		
Capt. J. C. R. Peabody,	\$33 34	
Capt. S. D. Parker,	66 66	
	100 00	
<i>Battery B.</i>		
Capt. Herbert W. Haynes,	36 96	
<i>Battery C.</i>		
Capt. William L. Stedman,	100 00	
<i>First Brigade.</i>		
Lieut. George E. Lovett, Signal Corps,	25 00	
<i>Second Brigade.</i>		
Lieut. Henry W. Sprague, Signal Corps,	10 83	
<i>Ambulance Corps.</i>		
Capt. Myles Standish,	50 00	
	1,205 99	
Mustering officers and paymasters,	\$1,099 18	
Board of inspection,	949 22	
Board of examiners,	923 00	
Board of medical examiners,	256 00	
Postage allowance,	2,186 49	
Allowance to adjutants and assistant adjutants-general,	556 16	
Military courts,	111 50	
Horses at camps,	931 00	
Officers attending meetings,	28 50	
Physical examinations,	53 00	
<i>Amounts carried forward,</i>	\$7,094 05	\$126,399 15
		\$90,634 84

STATEMENT VII.

Revenue Expenses.

DETAILS 269.

DETAILS No. 269.

MILITIA TRANSPORTATION.

[Pub. Stat., chap. 14; Acts 1893, chap. 367; 1898, chap. 348; 1899, chap. 68.]

CAMP DUTY.		
<i>Amount brought forward,</i>		\$226,679 54
<i>First Regiment of Heavy Artillery.</i>		
Horace B. Parker, paymaster, —		
Field and staff,	\$89 68	
Band,	56 64	
Company A,	129 80	
B,	151 28	
C,	129 80	
D,	139 24	
E,	9 60	
F,	51 00	
G,	136 88	
H,	130 56	
I,	93 48	
K,	129 80	
L,	134 52	
M,	41 04	
	\$1,423 32	
<i>Second Regiment of Infantry.</i>		
Archibald C. Edson, paymaster, —		
Field and staff,	\$110 88	
Band,	73 92	
Company A,	55 20	
B,	178 64	
C,	47 84	
D,	193 80	
E,	151 84	
F,	118 56	
G,	184 80	
H,	48 76	
I,	191 76	
K,	184 80	
L,	246 24	
M,	329 40	
	2,116 44	
<i>Fifth Regiment of Infantry.</i>		
Albert C. Warren, paymaster, —		
Field and staff,	\$27 72	
Band,	20 16	
Company A,	42 32	
B,	50 88	
<i>Amounts carried forward,</i>	\$3,539 76	\$226,679 54

MILITIA TRANSPORTATION — Continued.

CAMP DUTY — Continued.				
Amounts brought forward, . \$3,539 76			.	\$226,679 54
Company C, . . .	\$27 04			
D, . . .	118 32			
E, . . .	50 96			
F, . . .	81 80			
G, . . .	64 48			
H, . . .	49 68			
I, . . .	58 24			
K, . . .	62 00			
L, . . .	59 28			
M, . . .	56 84			
		719 72		
Sixth Regiment of Infantry.				
Walter M. Lindsay, paymaster, —				
Field and staff, . . .	\$29 40			
Band, . . .	20 16			
Company A, . . .	75 64			
B, . . .	79 92			
C, . . .	63 80			
D, . . .	81 40			
F, . . .	88 80			
G, . . .	62 64			
H, . . .	64 48			
I, . . .	34 56			
K, . . .	104 04			
L, . . .	47 88			
M, . . .	27 84			
		780 56		
Eighth Regiment of Infantry.				
James C. Barr, paymaster, —				
Field and staff, . . .	\$48 64			
Band, . . .	36 48			
Company A, . . .	83 52			
C, . . .	17 76			
D, . . .	66 56			
E, . . .	54 60			
F, . . .	88 20			
G, . . .	120 64			
H, . . .	85 12			
I, . . .	57 60			
K, . . .	50 40			
L, . . .	36 12			
M, . . .	41 40			
		787 04		
Ninth Regiment of Infantry.				
John P. Kane, paymaster, —				
Field and staff, . . .	\$31 08			
Band, . . .	20 16			
Amounts carried forward, . \$5,827 08			.	\$226,679 54

STATEMENT VII.

Revenue Expenses.

DETAILS 269.

MILITIA TRANSPORTATION — Continued.

CAMP DUTY — Continued.			
Amounts brought forward,		\$5,827 08	\$226,679 54
Company A,	\$16 20		
B,	36 96		
C,	42 84		
D,	49 68		
E,	42 00		
F,	82 56		
G,	45 08		
H,	51 24		
I,	44 52		
K,	54 72		
L,	8 96		
M,	59 16		
	615 16		
First Corps of Cadets.			
F. B. Carpenter, paymaster, —			
Field and staff,	\$7 48		
Band,	16 32		
Company A,	40 12		
B,	40 12		
C,	42 84		
D,	43 52		
	190 40		
Second Corps of Cadets.			
Edward A. Maloon, paymaster, —			
Field and staff,	\$6 72		
Band,	13 44		
Company A,	24 64		
B,	22 40		
C,	20 16		
D,	17 92		
	105 28		
Naval Brigade.			
Franklin D. Williams, paymaster, —			
Field and staff,	\$2 96		
Company E,	43 12		
F,	186 20		
G,	145 20		
H,	360 64		
I,	182 28		
L,	159 84		
	1,080 24		
First Battalion of Cavalry.			
John W. Hall, paymaster, —			
Band,	20 16		
Amounts carried forward,		\$7,838 32	\$226,679 54

STATEMENT VII.

Revenue Expenses.

DETAILS 269.

MILITIA TRANSPORTATION—Continued.

CAMP DUTY—Concluded.		
Amounts brought forward, . \$7,838 32	. . .	\$226,679 54
Troop F, Cavalry.		
F. S. Richardson, paymaster,—		
Band,	21 12	
First Battalion of Light Artillery.		
Henry B. Clapp, paymaster,—		
Field and staff, . . . \$23 96		
Band, 41 28		
	65 24	
Battery A, Second Brigade.		
W. H. Goff, paymaster,—		
Band,	20 16	
First Brigade.		
F. S. Richardson, paymaster,—		
Field and staff, . . . \$17 68		
Signal corps, 21 00		
Ambulance corps, . . . 28 04		
	66 72	
Second Brigade.		
W. H. Goff, paymaster,—		
Field and staff, . . . \$15 16		
Signal corps, 19 32		
Ambulance corps, . . . 25 20		
	59 68	
Mobilization of Militia, Oct. 14, 1899.		
Troop F, Cavalry.		
Men and horses,	229 56	
Guard for Admiral Dewey, Oct. 14, 1899.		
Detachment Naval Brigade, . . .	37 84	
	\$8,338 64	
ANNUAL DRILL.		
First Regiment of Heavy Artillery.		
Horace B. Parker, paymaster,—		
Company B, \$7 20		
E, 129 80		
F, 70 72		
H, 11 40		
Amounts carried forward, . . .	\$8,338 64	\$226,679 54

STATEMENT VII.

Revenue Expenses.

DETAILS 269.

MILITIA TRANSPORTATION — Continued.

ANNUAL DRILL — Continued.			
Amounts brought forward, . . .		\$8,338 64	\$226,679 54
Company I, . . .	\$48 80		
M, . . .	113 68		
	\$381 60		
Second Regiment of Infantry.			
Archibald C. Edson, paymaster, —			
Field and staff, . . .	\$142 56		
Band, . . .	95 04		
Company A, . . .	98 56		
B, . . .	225 72		
C, . . .	93 28		
D, . . .	248 24		
E, . . .	206 08		
F, . . .	156 20		
G, . . .	237 60		
H, . . .	86 24		
I, . . .	255 20		
K, . . .	241 56		
L, . . .	286 20		
M, . . .	387 44		
	2,759 92		
Fifth Regiment of Infantry.			
Albert C. Warren, paymaster, —			
Company A, . . .	\$4 48		
B, . . .	6 12		
C, . . .	14 40		
D, . . .	54 76		
E, . . .	8 60		
F, . . .	21 20		
G, . . .	18 00		
H, . . .	4 08		
I, . . .	64 48		
K, . . .	19 20		
L, . . .	10 20		
M, . . .	72 08		
	297 60		
Sixth Regiment of Infantry.			
Walter P. Hall, paymaster, —			
Company A, . . .	\$23 20		
B, . . .	108 00		
C, . . .	58 24		
D, . . .	104 00		
E, . . .	47 04		
F, . . .	82 08		
Amounts carried forward, .	\$3,439 12	\$8,338 64	\$226,679 54

STATEMENT VII.

Revenue Expenses.

DETAILS 269.

MILITIA TRANSPORTATION — *Continued.*

ANNUAL DRILL — <i>Concluded.</i>				
<i>Amounts brought forward,</i>			\$3,439 12	\$8,338 64 \$226,679 54
Company G, . . .	\$55 12			
H, . . .	22 40			
I, . . .	44 80			
K, . . .	131 60			
M, . . .	68 64			
		745 12		
<i>Eighth Regiment of Infantry.</i>				
James C. Barr, paymaster, —				
Field and staff, . . .	\$20 40			
Band, . . .	16 32			
Company A, . . .	62 16			
C, . . .	25 60			
D, . . .	23 32			
E, . . .	40 28			
F, . . .	63 36			
G, . . .	62 00			
H, . . .	34 68			
I, . . .	23 32			
K, . . .	39 48			
L, . . .	62 64			
M, . . .	4 08			
		477 64		
<i>Ninth Regiment of Infantry.</i>				
John P. Kane, paymaster, —				
Company D, . . .	\$4 32			
F, . . .	62 64			
G, . . .	88 00			
K, . . .	102 60			
L, . . .	57 20			
M, . . .	49 92			
		364 68		
<i>Second Corps of Cadets.</i>				
Edward A. Maloon, paymaster, —				
Field and staff, . . .	\$8 84			
Band, . . .	16 32			
Company A, . . .	30 60			
B, . . .	28 56			
C, . . .	23 80			
D, . . .	33 82			
		141 44		
<i>Second Brigade.</i>				
William H. Goff, paymaster, —				
Ambulance corps, . . .		16 24		
			5,184 24	
<i>Amounts carried forward,</i>			\$18,522 88	\$226,679 54

STATEMENT VII.

Revenue Expenses.

DETAILS 270.

MILITIA TRANSPORTATION — *Concluded.*

TRAVELLING EXPENSES.		
<i>Amounts brought forward,</i> . . .	\$13,522 88	\$226,679 54
Transportation of horses, equipments, etc., . . .	\$1,647 95	
Officers' meetings, . . .	1,585 12	
Appearing before military examining board, . . .	627 62	
Mustering officers and paymasters, . . .	615 76	
Officers visiting companies, . . .	291 08	
Board of military examiners, . . .	271 76	
Board of inspection, . . .	211 96	
Officers presiding at elections, . . .	73 44	
Board of medical examiners, . . .	41 20	
Sundry travel, . . .	41 00	
Military courts, . . .	25 68	
School for medical officers, . . .	10 24	
Condemning board, . . .	3 86	
	5,446 17	18,969 05
RECAPITULATION.		
Camp duty, . . .	\$8,338 64	
Drill, . . .	5,184 24	
Transportation of horses, etc., . . .	5,446 17	
	\$18,969 05	

DETAILS No. 270.

MILITIA RIFLE PRACTICE.

[Acts 1893, chap. 367; 1899, chap. 68.]

Allowance (for qualification) : —		
First Regiment Heavy Artillery, . .	\$636 00	
Second Regiment Infantry, . . .	853 50	
Fifth Regiment Infantry, . . .	405 00	
Sixth Regiment Infantry, . . .	729 00	
Eighth Regiment Infantry, . . .	232 50	
Ninth Regiment Infantry, . . .	651 00	
First Corps Cadets, . . .	864 50	
Second Corps Cadets, . . .	228 00	
Naval Brigade, . . .	531 00	
<i>Amounts carried forward,</i> . . .	\$4,630 50	\$245,648 59

STATEMENT VII.

Revenue Expenses.

DETAILS 271 AND 272.

MILITIA RIFLE PRACTICE — *Concluded.*

<i>Amounts brought forward,</i>	\$4,630 50	.	.	.	\$245,648 59
First Battalion Cavalry,	117 00	.	.	.	
Troop F, Cavalry,	84 00	.	.	.	
				\$4,881 50	
Allowance (bounty and transportation):—					
Second Regiment Infantry,	\$196 80	.	.	.	
Sixth Regiment Infantry,	199 56	.	.	.	
Ninth Regiment Infantry,	73 40	.	.	.	
First Corps Cadets,	26 46	.	.	.	
Second Corps Cadets,	9 28	.	.	.	
Naval Brigade,	203 92	.	.	.	
				709 42	
Badges, etc.,	\$2,967 16	.	.	.	
Clerical assistance,	870 01	.	.	.	
Postage,	20 00	.	.	.	
Printing,	62 34	.	.	.	
State rifle match,	837 66	.	.	.	
Stationery, etc.,	50 21	.	.	.	
Sundry incidentals,	8 38	.	.	.	
Targets,	21 00	.	.	.	
Trophies,	406 77	.	.	.	
Use of range,	50 00	.	.	.	
				5,293 53	
					10,834 45
DETAILS No. 271.					
MILITIA CAMP GROUND.					
[Pub. Stat., chap. 14; Acts 1893, chap. 367; 1899, chap. 68.]					
Labor,		.	.	.	\$548 73
Policing camp,		.	.	.	162 00
Sprinkling,		.	.	.	162 75
Supplies,		.	.	.	15 26
Teaming and labor,		.	.	.	173 94
					1,062 68
DETAILS No. 272.					
EQUIPMENT OF FIRST REGIMENT OF HEAVY ARTILLERY.					
[Res. 1893, chap. 56; Acts 1898, chap. 409.]					
Plans, blue prints, etc.,		.	.	.	47 50
<i>Amount carried forward,</i>		.	.	.	\$257,593 22

STATEMENT VII Revenue Expenses. DETAILS 273 AND 274.

DETAILS No. 273.

PUBLICATION OF A LIST OF MASSACHUSETTS OFFICERS,
SAILORS AND MARINES.

[Res. 1873, chap. 15; 1900, chap. 8; 1937, chap. 51; Acts 1900, chap. 68]

<i>Amount brought forward,</i>		\$257,593 22
Charles W. Wilson, —		
Salary,	\$1,850 00	
Travel,	125 85	
		1,975 85

DETAILS No. 274.

REPAIRS ON UNIFORMS.

[Acts 1903, chap. 287; 1930, chap. 63.]

Allowance for repairs on uniforms to, —		
P. S. Richardson, paymaster, First Brigade,	\$172 38	
William H. Goff, paymaster, Second Brigade,	148 75	
Horace B. Parker, paymaster, First Regiment Heavy Artillery,	1,143 75	
Archibald C. Edson, paymaster, Second Regiment Infantry,	1,134 23	
Albert C. Warren, paymaster, Fifth Regiment Infantry,	1,028 16	
W. P. Hall, paymaster, Sixth Regiment Infantry,	1,139 28	
James C. Barr, paymaster, Eighth Regiment Infantry,	862 02	
John P. Kane, paymaster, Ninth Regiment Infantry,	1,093 78	
Franklin D. Williams, paymaster, Naval Brigade,	720 39	
John W. Hall, paymaster, First Battalion Cavalry,	239 47	
Henry B. Clapp, paymaster, First Battalion Artillery,	266 88	
Edward A. Maloon, paymaster, Second Corps Cadets,	272 13	
Myles Standish, paymaster, Ambulance Corps,	86 63	
		8,307 85
<i>Amount carried forward,</i>		\$267,876 92

STATEMENT VII.

Revenue Expenses.

DETAILS 275.

DETAILS No. 275.

EXPENSES OF STATE ARMORIES.

[Acts 1888, chap. 384; 1899, chap. 68.]

<i>Amount brought forward,</i>	.	:	.	.	.	\$267,876 92
BOSTON SOUTH ARMORY.						
F. H. Whiting, armorer,	.	.	.	.	.	\$1,200 00
A. D. Peck, assistant armorer,	.	.	.	.	.	800 00
Boiler inspection,	.	.	.	.	.	6 00
Cleaning carpets,	.	.	.	.	.	39 95
Electricity,	.	.	.	.	.	1,111 80
Fuel,	.	.	.	.	.	531 25
Furniture,	.	.	.	.	.	165 00
Gas,	.	.	.	.	.	45 22
Hose,	.	.	.	.	.	18 00
Printing,	.	.	.	.	.	9 50
Removing ashes,	.	.	.	.	.	35 00
Repairs,	.	.	.	.	.	662 73
Supplies,	.	.	.	.	.	28 67
Telephone and telegrams,	.	.	.	.	.	159 00
Water rates,	.	.	.	.	.	64 40
						\$4,876 52
BOSTON EAST ARMORY.						
Thomas J. McLaughlin, armorer,	.	.	.	.	.	\$1,200 00
Edward V. Fitzgerald, assistant armorer,	.	.	.	.	.	800 00
Cleaning building,	.	.	.	.	.	55 00
Disinfectant,	.	.	.	.	.	12 50
Electricity,	.	.	.	.	.	1,253 89
Fuel,	.	.	.	.	.	531 25
Gas,	.	.	.	.	.	50 33
Removing snow,	.	.	.	.	.	90 88
Repairs,	.	.	.	.	.	233 70
Supplies,	.	.	.	.	.	104 72
Teaming,	.	.	.	.	.	28 50
Telephone and telegrams,	.	.	.	.	.	156 00
Water rates,	.	.	.	.	.	67 20
						4,583 97
FALL RIVER ARMORY.						
J. J. Farwell, armorer,	.	.	.	.	.	\$800 00
Boiler inspection,	.	.	.	.	.	2 00
Electricity,	.	.	.	.	.	553 20
Fuel,	.	.	.	.	.	250 00
Furniture,	.	.	.	.	.	105 00
Gas,	.	.	.	.	.	8 34
Repairs,	.	.	.	.	.	150 19
Supplies,	.	.	.	.	.	58 33
Telephone and telegrams,	.	.	.	.	.	48 00
Water rates,	.	.	.	.	.	48 21
						2,023 27
<i>Amounts carried forward,</i>	.	.	.	.	.	\$11,483 76
						\$267,876 92

STATEMENT VII.

Revenue Expenses.

DETAILS 275.

EXPENSES OF STATE ARMORIES — *Continued.*

<i>Amounts brought forward,</i> . . .		\$11,483 76	\$267,876 92
FITCHBURG ARMORY.			
John T. Burke armorer, . . .	\$800 00		
Boiler inspection, . . .	2 00		
Fuel, . . .	51 20		
Gas, . . .	879 95		
Repairs, . . .	27 99		
Supplies, . . .	25 93		
Telephone and telegrams, . .	103 35		
Water rates, . . .	72 39		
		1,462 81	
LAWRENCE ARMORY.			
John P. Ryan, armorer, . . .	\$800 00		
Disinfectant, . . .	12 50		
Electricity, . . .	240 00		
Fuel, . . .	118 83		
Flags, . . .	12 00		
Gas, . . .	208 48		
Hose, . . .	26 80		
Removing snow, . . .	16 80		
Repairs, . . .	33 13		
Sprinkling, . . .	3 12		
Supplies, . . .	70 95		
Telephone and telegrams, . .	75 68		
Water rates, . . .	3 90		
		1,622 19	
LOWELL ARMORY.			
Charles F. Carr, armorer, . .	\$900 00		
Boiler inspection, . . .	2 10		
Disinfectant, . . .	12 50		
Electrical installation, . . .	210 00		
Electricity, . . .	94 68		
Fuel, . . .	334 50		
Gas, . . .	356 30		
Repairs, . . .	233 00		
Telephone and telegrams, . .	115 94		
Supplies, . . .	26 15		
Water rates, . . .	21 04		
		2,306 21	
LYNN ARMORY.			
John A. Carr, armorer, . . .	\$900 00		
Fuel, . . .	17 57		
Gas, . . .	110 40		
Repairs, . . .	59 92		
Supplies, . . .	13 48		
Telephone and telegrams, . .	64 66		
Water rates, . . .	12 92		
		1,178 95	
<i>Amounts carried forward,</i> . . .		\$18,053 92	\$267,876 92

EXPENSES OF STATE ARMORIES — *Concluded.*

Amounts brought forward, . . .	\$18,053 92	\$267,876 92
SPRINGFIELD ARMORY.		
Edwin S. Witherell, armorer, . \$1,000 00		
Electricity, 154 80		
Fuel, 339 00		
Gas, 142 12		
Removing ashes, 13 00		
Repairs, 10 08		
Supplies, 9 50		
Telephone and telegrams, . . . 90 80		
Water rates, 108 34		
	1,867 64	
WORCESTER ARMORY.		
George W. Hubbard, armorer, . \$1,000 00		
Boiler inspection, 4 00		
Flag, 14 00		
Fuel, 10 00		
Gas, 600 82		
Removing ashes, 53 00		
Repairs, 30 00		
Sprinkling, 31 40		
Supplies, 2 60		
Water rates, 39 53		
	1,785 35	
S. Dalton, visiting armories,	89 30	
		21,796 21
DETAILS No. 276.		
EXPENSES U. S. S. "MINNESOTA."		
[Acts 1896, chap. 289; 1899, chap. 68.]		
James Nash, shipkeeper,	\$900 00	
Viktor Koski, assistant shipkeeper, . . .	431 67	
A. A. Bittnes, assistant shipkeeper, . . .	53 79	
Canvas cover,	45 00	
Electricity,	282 00	
Freight,	5 17	
Fuel,	60 00	
Gas,	361 70	
Hose,	172 00	
Insect powder,	32 50	
Lockers, etc.,	145 00	
Repairs,	648 41	
Supplies,	282 89	
Telephone and telegrams,	179 99	
Water rates,	71 20	
		3,671 32
Amount carried forward,		\$293,344 45

STATEMENT VII

Revenue Expenses.

DETAILS 277.

DETAILS No. 277.

JANITORS OF ARMORIES.

[Acts 1900, chap. 68.]

<i>Amount brought forward,</i>		\$293,344 45
<i>First Regiment of Heavy Artillery.</i>		
H. B. Parker, paymaster, —		
Company B,	\$125 00	
E,	125 00	
F,	125 00	
H,	125 00	
I,	125 00	
		\$625 00
<i>Second Regiment of Infantry.</i>		
A. C. Edson, paymaster, —		
Company D,	\$125 00	
E,	125 00	
F,	102 00	
I,	125 00	
L,	125 00	
M,	125 00	
		727 00
<i>Fifth Regiment of Infantry.</i>		
A. C. Warren, paymaster, —		
Company A,	\$125 00	
B,	75 00	
C,	125 00	
D,	125 00	
E,	100 00	
F,	117 00	
G,	125 00	
H,	125 00	
K,	75 00	
L,	125 00	
M,	62 50	
		1,179 50
<i>Sixth Regiment of Infantry.</i>		
W. P. Hall, paymaster, —		
Company A,	\$125 00	
E,	125 00	
F,	125 00	
H,	56 75	
I,	125 00	
K,	125 00	
L,	125 00	
M,	100 00	
		906 75
<i>Amounts carried forward,</i> , , .		\$3,438 25
		\$293,344 45

JANITORS OF ARMORIES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$3,438 25	\$293,344 45
<i>Eighth Regiment of Infantry.</i>		
James C. Barr, paymaster,—		
Company A,	\$62 50	
C,	66 00	
E,	83 35	
F,	125 00	
H,	125 00	
K,	125 00	
M,	80 00	
	666 85	
<i>Ninth Regiment of Infantry.</i>		
John P. Kane, paymaster,—		
Company D,	\$125 00	
K,	120 00	
L,	120 00	
	365 00	
<i>First Corps of Cadets.</i>		
F. B. Carpenter, paymaster,—		
Company A,	\$125 00	
B,	125 00	
C,	125 00	
D,	125 00	
	500 00	
<i>Second Corps of Cadets.</i>		
Edward A. Maloon, paymaster,—		
Company A,	\$125 00	
B,	125 00	
C,	125 00	
D,	62 50	
	487 50	
<i>First Battalion of Cavalry.</i>		
John W. Hall, paymaster,—		
Troop A,	\$125 00	
B,	125 00	
	250 00	
<i>Naval Brigade.</i>		
Franklin D. Williams, paymaster,—		
Company G,	\$120 00	
L,	125 00	
	245 00	
Fourth Company, M. P. M., Lieut. C. E. Palmer,	52 00	
		5,954 60
<i>Amount carried forward,</i>		\$299,299 05

STATEMENT VII.

Revenue Expenses.

DETAILS 278.

DETAILS No. 278.

SURGEON-GENERAL'S DEPARTMENT.

[Pub. Stat., chap. 14, sect. 17; Acts 1893, chap. 367; 1899, chap. 63.]

Amount brought forward,		\$299,299 05
SURGEON-GENERAL.		
Robert A. Blood,	\$1,200 00	
CONTINGENT EXPENSES.		
Ambulances,	\$20 00	
Beds,	124 00	
Blankets,	80 00	
Carriage hire,	57 50	
Chests,	91 00	
Clerical services,	851 05	
Cotton cloth,	46 49	
Expressage,	16 35	
Flag,	5 00	
Gong,	22 50	
Hospital supplies,	598 74	
Hostler,	24 00	
Labor,	67 90	
Lanterns,	10 25	
Leather cases,	90 00	
Lime,	18 30	
Lunch tables,	33 50	
Mattresses, etc.,	15 40	
Medicine cases,	63 00	
Operating cases,	516 00	
Postage,	36 00	
Printing and binding,	147 61	
Razors,	14 00	
Stationery, etc.,	21 90	
Sundry incidentals,	21 19	
Surgical instruments,	88 56	
Teaming,	20 00	
Tents, etc.,	349 00	
Toilet stands,	18 00	
Towels,	21 25	
Travel,	9 10	
Typewriting, repairs, etc.,	57 56	
	3,555 15	4,755 15
Total military expenses, 1899,		\$304,054 20

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

EXPENSES RESULTING FROM THE CIVIL
AND SPANISH WARS.

DETAILS No. 279.

STATE AND MILITARY AID.

[Acts 1892, chap. 184; 1894, chaps. 279 and 301; 1897, chap. 164; 1898, chap. 561; 1899,
chaps. 45, 372 and 374.]

[Being amounts reimbursed to cities and towns for aid paid during the year 1898.]

	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.
Abington,	\$2,426 00	\$88 00
Acton,	612 00	91 25
Acushnet,	228 00	—
Adams,	1,300 00	72 00
Agawam,	168 00	72 00
Alford,	20 00	—
Amesbury,	1,829 00	13 00
Amherst,	1,485 00	27 00
Andover,	1,773 00	111 00
Arlington,	935 00	—
Ashburnham,	1,118 00	—
Ashby,	466 00	—
Ashfield,	812 00	—
Ashland,	1,380 00	15 00
Athol,	3,331 00	66 00
Attleborough,	1,264 00	252 00
Auburn,	294 00	36 00
Avon,	1,022 00	96 00
Ayer,	463 00	—
Barnstable,	1,807 00	—
Barre,	374 00	—
Becket,	456 00	—
Bedford,	120 00	—
Belchertown,	1,233 00	—
Bellingham,	528 00	—
Belmont,	84 00	48 00
Berkley,	477 00	—
Berlin,	336 00	—
Bernardston,	108 00	—
Beverly,	4,943 50	670 00
Amounts carried forward, .	\$30,892 50	\$1,657 25

STATEMENT VII

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — *Continued.*

	Acts 1894, Chap. 201.	Acts 1894, Chap. 279.
<i>Amounts brought forward, .</i>	\$30,892 50	\$1,657 25
Billerica,	471 00	—
Blackstone,	1,244 00	264 00
Blandford,	324 00	100 00
Bolton,	394 00	—
Boston,	129,154 00	16,007 96
Bourne,	951 00	—
Boxford,	116 00	—
Boylston,	48 00	—
Braintree,	2,212 00	72 00
Brewster,	236 00	—
Bridgewater,	995 00	—
Brimfield,	740 00	—
Brockton,	12,002 50	1,171 00
Brookfield,	1,045 00	51 00
Brookline,	680 00	84 00
Buckland,	342 00	—
Burlington,	240 00	—
Cambridge,	13,501 00	997 93
Canton,	664 00	—
Carlisle,	209 00	36 00
Carver,	515 00	—
Charlemont,	304 00	—
Charlton,	515 00	189 38
Chatham,	971 00	60 00
Chelmsford,	1,077 00	30 00
Chelsea,	10,650 00	484 00
Cheshire,	216 00	—
Chester,	542 00	48 00
Chesterfield,	596 00	—
Chicopee,	1,126 00	245 00
Chilmark,	48 00	—
Clarksburg,	158 00	—
Clinton,	1,725 00	48 00
Cohasset,	417 00	246 00
Colrain,	484 00	—
Concord,	681 00	48 50
Conway,	360 00	—
Cottage City,	576 00	—
Cummington,	308 00	—
Dalton,	1,650 00	—
Dana,	878 00	6 00
Danvers,	3,441 00	380 00
Dartmouth,	700 00	60 00
Dedham,	1,357 50	108 00
Deerfield,	568 00	36 00
Dennis,	892 00	—
<i>Amounts carried forward, .</i>	\$226,716 50	\$22,430 02

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — *Continued.*

	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.
<i>Amounts brought forward, .</i>	\$226,716 50	\$22,480 02
Dighton,	502 00	33 00
Douglas,	877 00	—
Dover,	282 00	—
Dracut,	184 00	169 00
Dudley,	284 00	72 00
Dunstable,	48 00	—
Duxbury,	1,853 00	176 00
East Bridgewater,	1,689 00	141 00
East Longmeadow,	78 00	—
Eastham,	56 00	—
Easthampton,	864 00	—
Easton,	1,933 50	48 00
Edgartown,	692 00	—
Egremont,	96 00	—
Enfield,	399 00	—
Erving,	296 00	—
Essex,	802 00	72 00
Everett,	3,803 00	40 00
Fairhaven,	1,470 00	84 00
Fall River,	7,338 00	512 00
Falmouth,	372 00	24 00
Fitchburg,	4,789 00	75 00
Florida,	130 00	—
Foxborough,	704 00	15 00
Framingham,	3,208 00	450 00
Franklin,	1,233 00	120 00
Freetown,	986 00	—
Gardner,	1,234 00	—
Gay Head,	—	30 00
Georgetown,	3,429 00	338 00
Gill,	288 00	—
Gloucester,	8,413 50	1,035 74
Gosben,	433 00	—
Grafton,	1,094 00	120 00
Granby,	288 00	—
Granville,	494 00	—
Great Barrington,	1,084 00	—
Greenfield,	1,714 00	239 00
Greenwich,	109 00	4 00
Groton,	735 00	—
Groveland,	1,715 00	37 50
Hadley,	270 00	—
Halifax,	906 00	—
Hamilton,	416 00	—
Hampden,	399 00	25 00
Hancock,	48 00	—
<i>Amounts carried forward, .</i>	\$284,754 50	\$26,290 26

STATEMENT VII

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — Continued.

	Acts 1884, Chap. 261.	Acts 1884, Chap. 279.
<i>Amounts brought forward, .</i>	\$284,754 50	\$26,290 26
Hanover,	2,051 00	18 00
Hanson,	904 00	—
Hardwick,	512 00	132 74
Harvard,	136 00	—
Harwich,	1,383 00	—
Hatfield,	48 00	—
Haverhill,	9,756 00	953 50
Hawley,	208 00	12 00
Hingham,	2,420 00	178 00
Hinsdale,	342 00	—
Holbrook,	1,186 00	54 00
Holden,	522 00	—
Holland,	48 00	—
Holliston,	2,397 00	104 00
Holyoke,	1,961 50	12 00
Hopedale,	400 00	—
Hopkinton,	2,282 00	99 00
Hubbardston,	828 00	—
Hudson,	1,248 00	138 00
Hull,	413 00	48 00
Huntington,	624 00	—
Hyde Park,	1,416 00	82 50
Ipswich,	2,768 00	174 00
Kingston,	392 00	30 00
Lakeville,	463 00	24 00
Lancaster,	740 00	—
Lanesborough,	192 00	—
Lawrence,	5,241 50	222 50
Lee,	1,292 00	—
Leicester,	1,186 00	—
Lenox,	108 00	108 00
Leominster,	2,326 50	102 00
Leverett,	538 00	—
Lexington,	536 00	—
Leyden,	341 00	—
Lincoln,	76 00	—
Littleton,	184 00	—
Longmeadow,	72 00	—
Lowell,	14,712 50	3,250 00
Ludlow,	208 00	—
Lunenburg,	686 00	—
Lynn,	22,626 00	1,944 50
Lynnfield,	288 00	92 00
Malden,	5,286 00	280 50
Manchester,	938 00	116 00
Mansfield,	1,116 00	2 50
<i>Amounts carried forward, .</i>	\$378,156 50	\$34,468 00

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — *Continued.*

	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.
<i>Amounts brought forward, .</i>	\$378,156 50	\$34,468 00
Marblehead,	6,400 00	483 00
Marion,	690 00	—
Marlborough,	3,383 00	51 00
Marshfield,	2,395 00	—
Mashpee,	189 00	25 00
Mattapoisett,	348 00	36 00
Maynard,	264 00	—
Medfield,	160 00	—
Medford,	2,486 00	36 00
Medway,	2,258 00	80 00
Melrose,	2,965 00	266 00
Mendon,	435 00	—
Merrimac,	601 00	72 00
Methuen,	1,148 00	150 00
Middleborough,	4,343 50	827 00
Middlefield,	144 00	—
Middleton,	649 00	97 72
Milford,	6,115 00	146 00
Millbury,	908 00	24 00
Millis,	318 00	48 00
Milton,	1,322 00	—
Monroe,	48 00	—
Monson,	703 50	54 00
Montague,	1,520 00	96 00
Monterey,	456 00	—
Montgomery,	144 00	—
Nahant,	154 00	—
Nantucket,	3,224 00	96 00
Natick,	5,552 00	489 00
Needham,	264 00	30 00
New Ashford,	53 00	36 00
New Bedford,	10,260 90	1,040 00
New Braintree,	6 00	—
New Marlborough,	532 00	36 00
New Salem,	854 00	—
Newbury,	2,069 00	192 65
Newburyport,	7,963 50	430 73
Newton,	2,423 00	204 00
Norfolk,	200 00	—
North Adams,	2,013 00	102 00
North Andover,	496 00	48 00
North Attleborough,	365 00	—
North Brookfield,	878 00	36 00
North Reading,	1,060 00	90 00
Northampton,	3,056 00	141 00
Northborough,	204 00	28 00
<i>Amounts carried forward, .</i>	\$460,176 90	\$39,959 10

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — Continued.

	Act 1894, Chap. 281.	Act 1894, Chap. 229.
<i>Amounts brought forward, .</i>	<i>\$460,176 90</i>	<i>\$39,259 10</i>
Northbridge,	759 00	—
Northfield,	268 00	18 00
Norton,	1,014 00	24 00
Norwell,	1,668 00	—
Norwood,	290 00	—
Oakham,	256 00	—
Orange,	1,878 00	48 00
Orleans,	290 00	47 75
Otis,	104 00	—
Oxford,	743 00	—
Palmer,	1,199 00	120 00
Peabody,	4,356 50	113 00
Pelham,	254 00	—
Pembroke,	1,971 00	35 00
Pepperell,	554 00	—
Peru,	36 00	—
Petersham,	336 00	—
Phillipston,	288 00	—
Pittsfield,	3,200 00	—
Plainfield,	240 00	—
Plymouth,	3,977 00	372 73
Plympton,	744 00	48 00
Prescott,	240 00	—
Princeton,	180 00	—
Provincetown,	1,072 00	221 17
Quincy,	4,011 00	262 00
Randolph,	2,593 00	281 00
Raynham,	1,071 00	45 00
Reading,	2,073 50	96 00
Rehoboth,	224 00	24 00
Revere,	1,188 00	72 00
Richmond,	48 00	—
Rochester,	850 12	—
Rockland,	2,569 00	309 00
Rockport,	1,852 00	146 00
Rowley,	1,674 00	165 00
Royalston,	108 00	—
Russell,	356 00	—
Rutland,	818 00	—
Salem,	13,577 00	1,071 50
Salisbury,	733 00	—
Sandisfield,	172 00	—
Sandwich,	690 00	—
Saugus,	1,633 00	16 00
Savoy,	810 00	—
Scituate,	1,454 00	10 00
<i>Amounts carried forward, .</i>	<i>\$523,619 02</i>	<i>\$43,504 25</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID—Continued.

	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.
<i>Amounts brought forward, .</i>	\$523,619 02	\$43,504 25
Seekonk,	192 00	—
Sharon,	653 00	60 00
Sheffield,	852 00	—
Shelburne,	420 00	—
Sherborn,	116 00	—
Shirley,	638 00	—
Shrewsbury,	605 00	—
Shutesbury,	608 00	—
Somerset,	324 00	30 00
Somerville,	9,964 50	259 00
South Hadley,	538 00	30 00
Southampton,	252 00	132 73
Southborough,	394 00	—
Southbridge,	746 00	80 00
Southwick,	320 00	—
Spencer,	2,239 00	90 00
Springfield,	8,166 00	542 50
Sterling,	336 00	24 00
Stockbridge,	912 00	64 00
Stoneham,	4,152 00	329 00
Stoughton,	2,869 00	212 50
Stow,	166 00	55 00
Sturbridge,	436 00	—
Sudbury,	440 00	72 00
Sunderland,	108 00	—
Sutton,	1,294 00	106 00
Swampscott,	1,848 00	281 00
Swansea,	284 00	—
Taunton,	5,920 00	339 00
Templeton,	948 00	—
Tewksbury,	168 00	108 00
Tisbury,	194 00	—
Tolland,	108 00	—
Topsfield,	829 50	—
Townsend,	1,446 00	18 00
Truro,	200 00	—
Tyngsborough,	90 00	—
Tyringham,	114 00	—
Upton,	952 00	48 00
Uxbridge,	454 00	30 00
Wakefield,	2,321 00	424 00
Wales,	60 00	—
Walpole,	460 00	—
Waltham,	2,792 00	878 00
Ware,	998 00	112 00
Wareham,	2,555 50	24 00
<i>Amounts carried forward, .</i>	\$584,101 52	\$47,847 98

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — *Continued.*

	Acts 1894, Chap. 301.	Acts 1894, Chap. 279.	
<i>Amounts brought forward, .</i>	\$584,101 52	\$47,347 98	
Warren,	983 00	81 00	
Warwick,	354 00	—	
Watertown,	756 00	124 00	
Wayland,	1,116 00	72 00	
Webster,	860 00	72 00	
Wellesley,	240 00	72 00	
Wellfleet,	174 00	—	
Wendell,	172 00	—	
Wenham,	504 00	136 00	
West Boylston,	688 00	108 00	
West Bridgewater,	1,578 00	—	
West Brookfield,	781 00	—	
West Newbury,	1,308 00	121 00	
West Springfield,	688 00	19 00	
West Stockbridge,	160 00	—	
West Tisbury,	184 00	—	
Westborough,	1,986 00	130 00	
Westfield,	4,444 00	132 00	
Westford,	893 00	105 00	
Westhampton,	48 00	—	
Westminster,	692 00	—	
Weston,	252 00	48 00	
Westport,	544 00	—	
Weymouth,	6,836 00	183 00	
Whately,	362 00	—	
Whitman,	4,241 00	336 00	
Wilbraham,	367 00	—	
Williamsburg,	674 00	90 00	
Williamstown,	650 00	36 00	
Wilmington,	190 00	48 00	
Winchendon,	1,217 00	—	
Winchester,	400 00	—	
Windsor,	108 00	—	
Winthrop,	458 00	—	
Woburn,	3,578 00	271 00	
Worcester,	11,955 00	186 00	
Worthington,	144 00	—	
Wrentham,	548 00	—	
Westwood,	102 00	—	
Yarmouth,	353 00	72 00	
	\$635,639 52	\$49,789 98	\$685,429 50
<i>Amount carried forward, .</i>	. . . . .	. . . . .	\$685,429 50

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — Continued.

BURIAL OF SOLDIERS, SAILORS AND MARINES.							Acts 1897, Chap. 164.	
[Acts 1897, chap. 164.]								
<i>Amount brought forward,</i>								\$685,429 50
Abington,	.	.	.	.	.	.	\$46 67	
Amesbury,	.	.	.	.	.	.	70 00	
Amherst,	.	.	.	.	.	.	70 00	
Arlington,	.	.	.	.	.	.	35 00	
Ashland,	.	.	.	.	.	.	135 00	
Attleborough,	.	.	.	.	.	.	35 00	
Avon,	.	.	.	.	.	.	35 00	
Ayer,	.	.	.	.	.	.	35 00	
Barre,	.	.	.	.	.	.	70 00	
Berlin,	.	.	.	.	.	.	105 00	
Beverly,	.	.	.	.	.	.	35 00	
Blackstone,	.	.	.	.	.	.	26 00	
Boston,	.	.	.	.	.	.	5,445 00	
Bourne,	.	.	.	.	.	.	35 00	
Brockton,	.	.	.	.	.	.	525 00	
Brookfield,	.	.	.	.	.	.	70 00	
Cambridge,	.	.	.	.	.	.	700 00	
Charlton,	.	.	.	.	.	.	70 00	
Chelsea,	.	.	.	.	.	.	1,117 00	
Chicopee,	.	.	.	.	.	.	105 00	
Clarksburg,	.	.	.	.	.	.	70 00	
Conway,	.	.	.	.	.	.	35 00	
Dalton,	.	.	.	.	.	.	35 00	
Danvers,	.	.	.	.	.	.	70 00	
Dartmouth,	.	.	.	.	.	.	70 00	
Deerfield,	.	.	.	.	.	.	70 00	
Duxbury,	.	.	.	.	.	.	35 00	
Easthampton,	.	.	.	.	.	.	35 00	
Everett,	.	.	.	.	.	.	35 00	
Fairhaven,	.	.	.	.	.	.	35 00	
Fall River,	.	.	.	.	.	.	175 00	
Fitchburg,	.	.	.	.	.	.	105 00	
Framingham,	.	.	.	.	.	.	65 00	
Franklin,	.	.	.	.	.	.	35 00	
Gardner,	.	.	.	.	.	.	70 00	
Georgetown,	.	.	.	.	.	.	70 00	
Gloucester,	.	.	.	.	.	.	105 00	
Goshen,	.	.	.	.	.	.	35 00	
Granby,	.	.	.	.	.	.	35 00	
Greenfield,	.	.	.	.	.	.	35 00	
Groveland,	.	.	.	.	.	.	35 00	
<i>Amounts carried forward,</i>							\$10,019 67	\$685,429 50

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — *Continued.*

	Acts 1897, Chap. 164.	
<i>Amounts brought forward,</i> . . .	\$10,019 67	\$685,429 50
Hampden,	70 00	
Hanson,	70 00	
Haverhill,	350 00	
Hawley,	27 95	
Hingham,	35 00	
Holyoke,	245 00.	
Hopkinton,	35 00	
Hubbardston,	35 00	
Hudson,	35 00	
Hyde Park,	175 00	
Lawrence,	70 00	
Lee,	105 00	
Leicester,	35 00	
Leominster,	105 00	
Lowell,	621 50	
Lunenburg,	35 00	
Lynn,	1,050 00	
Lynnfield,	35 00	
Malden,	245 00	
Marblehead,	35 00	
Marion,	35 00	
Marlborough,	70 00	
Mattapoisett,	35 00	
Medfield,	35 00	
Medford,	70 00	
Medway,	105 00	
Melrose,	105 00	
Merrimac,	35 00	
Methuen,	35 00	
Middleborough,	140 00	
Milford,	105 00	
Millbury,	35 00	
Monson,	81 50	
Nantucket,	69 50	
Natick,	210 00	
Needham,	35 00	
New Bedford,	455 00	
Newbury,	35 00	
Newburyport,	140 00	
Newton,	70 00	
North Adams,	105 00	
North Attleborough,	70 00	
North Brookfield,	105 00	
Northampton,	105 00	
Northborough,	35 00	
Norton,	33 00	
<i>Amounts carried forward,</i> . . .	\$15,738 12	\$685,429 50

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — *Continued.*

	Acts 1897, Chap. 164.	
<i>Amounts brought forward,</i> . . .	\$15,738 12	\$685,429 50
Orange,	32 50	
Oxford,	35 00	
Peabody,	70 00	
Pembroke,	35 00	
Pepperell,	70 00	
Pittsfield,	175 00	
Plymouth,	70 00	
Provincetown,	70 00	
Quincy,	35 00	
Randolph,	105 00	
Reading,	70 00	
Rehoboth,	70 00	
Rockland,	35 00	
Rowley,	35 00	
Royalston,	35 00	
Salem,	315 00	
Salisbury,	35 00	
Sandwich,	35 00	
Shirley,	35 00	
Shrewsbury,	35 00	
Somerset,	19 00	
Somerville,	455 00	
Southborough,	35 00	
Spencer,	35 00	
Springfield,	245 00	
Stoneham,	70 00	
Stoughton,	70 00	
Sturbridge,	35 00	
Sunderland,	35 00	
Swampscott,	70 00	
Taunton,	217 00	
Templeton,	35 00	
Tolland,	22 00	
Ware,	70 00	
Wareham,	140 00	
Webster,	70 00	
Wendell,	35 00	
West Stockbridge,	35 00	
Westborough,	35 00	
Westfield,	70 00	
Westford,	35 00	
Weymouth,	70 00	
Whitman,	35 00	
Williamstown,	31 00	
Winthrop,	105 00	
<i>Amounts carried forward,</i> . . .	\$19,209 62	\$685,429 50

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — Continued.

	Acts 1897, Chap. 164.	
<i>Amounts brought forward,</i>	\$19,209 62	\$685,429 50
Woburn,	35 00	
Worcester,	375 00	
Wrentham,	35 00	
		19,654 62
SPANISH WAR. [Acts 1898, chap. 561.]		
	State Aid.	Military Aid.
Adams,	\$106 00	\$6 00
Amesbury,	1,232 00	—
Andover,	300 00	—
Athol,	32 00	—
Attleborough,	56 00	—
Avon,	8 00	—
Becket,	4 00	—
Beverly,	210 00	—
Boston,	5,440 00	24 00
Boxford,	24 00	—
Braintree,	120 00	—
Brockton,	1,112 00	—
Brookfield,	4 00	—
Brookline,	180 00	—
Cambridge,	3,128 00	—
Chelsea,	432 00	—
Chicopee,	108 00	—
Colrain,	32 00	6 00
Concord,	40 00	—
Dalton,	436 00	—
Danvers,	260 00	—
Dedham,	60 00	—
Dighton,	32 00	—
Dracut,	20 00	—
East Bridgewater,	8 00	—
Easton,	20 00	—
Erving,	70 00	—
Everett,	344 00	—
Fall River,	244 00	—
Fitchburg,	536 00	—
Foxborough,	48 00	—
Framingham,	60 00	—
<i>Amounts carried forward,</i> .	\$14,706 00	\$36 00
		\$705,084 12

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — *Continued.*

	State Aid.	Military Aid.	
<i>Amounts brought forward, .</i>	\$14,706 00	\$36 00	\$705,084 12
Gardner,	420 00	80 00	
Georgetown,	40 00	—	
Gloucester,	1,888 00	—	
Greenfield,	358 00	12 00	
Groveland,	32 00	—	
Hamilton,	12 00	—	
Harwich,	32 00	—	
Haverhill,	1,527 00	—	
Hingham,	60 00	—	
Holbrook,	32 00	—	
Holden,	16 00	—	
Holliston,	60 00	—	
Holyoke,	184 00	—	
Hopedale,	20 00	—	
Hopkinton,	44 00	—	
Hudson,	80 00	—	
Ipswich,	176 00	—	
Kingston,	52 00	—	
Lawrence,	2,332 00	—	
Leominster,	144 00	—	
Lexington,	42 00	—	
Lowell,	1,816 00	—	
Lynn,	1,908 00	—	
Malden,	480 00	—	
Marblehead,	820 00	—	
Marlborough,	608 00	—	
Medford,	212 00	—	
Medway,	32 00	—	
Melrose,	96 00	—	
Methuen,	80 00	—	
Middleborough,	24 00	—	
Milford,	280 00	—	
Millis,	48 00	—	
Montague,	172 00	30 00	
Natick,	170 00	—	
New Bedford,	628 00	—	
Newbury,	72 00	—	
Newburyport,	666 00	—	
Newton,	188 00	—	
North Andover,	128 00	—	
Norwell,	32 00	—	
Norwood,	24 00	—	
Paxton,	40 00	—	
Peabody,	424 00	—	
Pittsfield,	48 00	—	
Plymouth,	612 00	—	
Quincy,	408 00	—	
<i>Amounts carried forward, .</i>	\$32,273 00	\$158 00	\$705,084 12

STATEMENT VII.

Revenue Expenses.

DETAILS 279.

STATE AND MILITARY AID — *Concluded.*

	State Aid.	Military Aid.	
<i>Amounts brought forward, .</i>	\$32,273 00	\$158 00	\$705,084 12
Raynham,	16 00	—	
Reading,	64 00	—	
Revere,	48 00	—	
Rockland,	20 00	—	
Rowley,	48 00	—	
Salem,	1,028 00	—	
Salisbury,	148 00	—	
Sandwich,	20 00	—	
Sharon,	72 00	—	
Sherborn,	60 00	—	
Somerville,	1,008 00	10 00	
South Hadley,	60 00	—	
Southborough,	48 00	—	
Southbridge,	160 00	—	
Spencer,	96 00	—	
Springfield,	592 00	—	
Stoneham,	240 00	—	
Swampscott,	108 00	—	
Taunton,	806 00	—	
Tewksbury,	136 00	6 00	
Truro,	24 00	—	
Wakefield,	456 00	—	
Waltham,	328 00	—	
Wayland,	20 00	—	
West Springfield,	48 00	—	
Westborough,	20 00	—	
Westfield,	24 00	—	
Weston,	60 00	—	
Westminster,	—	6 00	
Weymouth,	168 00	—	
Winchester,	60 00	—	
Winthrop,	32 00	—	
Woburn,	152 00	—	
Worcester,	2,628 00	12 00	
Yarmouth,	48 00	—	
	\$40,619 00	\$192 00	40,811 00
			\$745,895 12
RECAPITULATION.			
Amount reimbursed under,—			
Acts 1894, chap. 301,	\$635,639 52		
Acts 1894, chap. 279,	49,789 98		
Acts 1897, chap. 164,	19,654 62		
Acts 1898, chap. 561, State aid,	40,619 00		
Acts 1898, chap. 561, military aid,	192 00		
		\$745,895 12	
<i>Amount carried forward,</i>			\$745,895 12

STATEMENT VII.

Revenue Expenses.

DETAILS 280.

DETAILS No. 280.		
COMMISSIONERS OF STATE AID.		
[Acts 1892, chap. 291; 1899, chaps. 24, 372 and 374.]		
<i>Amount brought forward,</i>		\$745,895 12
COMMISSIONERS.		
John W. Kimball, } Samuel Dalton, } without compensation. Charles W. Hastings,	\$2,500 00	
CLERKS.		
Amos H. Fairbanks,	\$1,300 00	
Lida B. Graham,	800 00	
E. Florence Varney,	780 00	
Ethel F. Evans,	780 00	
	3,660 00	
AGENTS.		
William P. Innis,—		
Salary,	\$1,300 00	
Travel,	43 48	
	1,343 48	
Edwin C. Stone,—		
Salary,	\$1,300 00	
Travel,	288 65	
	1,588 65	
Francis A. Bicknell,—		
Salary,	\$1,300 00	
Travel,	44 50	
	1,344 50	
Lena G. Bayley,—		
Salary,	\$800 00	
Travel,	31 16	
	831 16	
	5,107 79	
CONTINGENT EXPENSES.		
Publications,	\$12 00	
Revising laws,	150 00	
Stationery, etc.,	13 25	
Telephone and telegrams,	18 78	
Typewriter supplies, etc.,	38 95	
	232 98	
POSTAGE, PRINTING AND STATIONERY ON ACCOUNT OF STATE AND MILITARY AID.		
Postage, expressage, etc.,	\$298 00	
Printing,	297 39	
Stationery and office supplies,	61 29	
	656 68	
	12,157 45	
<i>Amount carried forward,</i>		\$758,052 57

STATEMENT VII. Revenue Expenses. DETAILS 281 TO 283.

DETAILS No. 281.

STATE PENSION AGENT.

[Acts 1888, chap. 206; 1891, chap. 196; 1899, chap. 9.]

Amount brought forward,		\$758,062 57
AGENT.		
Joseph B. Parsons, salary,	\$2,000 00	
CLERKS.		
Benjamin A. Sawyer, salary,	\$1,800 00	
Louisa C. Evans, salary,	1,000 00	
Eva B. Holbrook, salary,	700 00	
Extra clerical services,	158 00	
	3,658 00	
CONTINGENT EXPENSES.		
Postage,	\$498 50	
Printing,	142 89	
Publications,	25 50	
Record and account books,	24 25	
Stationery, etc.,	122 80	
Travel to Washington, D. C.,	207 50	
Typewriter and supplies,	7 90	
	1,029 34	
		6,687 34

DETAILS No. 282.

MASSACHUSETTS SOLDIERS' HOME.

[Res. 1899, chap. 18; Acts 1899, chap. 232.]

Paid trustees amount of appropriation,	\$35,000 00	
Paid trustees amount received from the United States,	22,492 65	
		57,492 65

DETAILS No. 283.

INDEXING WAR RECORDS.

[Res. 1899, chap. 4; Acts 1899, chap. 232.]

William H. Alline, services,	\$1,800 00	
Joseph W. Paine, services,	600 00	
		2,400 00
Amount carried forward,		\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

DETAILS No. 284.		
BOUNTIES TO MASSACHUSETTS VOLUNTEERS.		
[Acts 1897, chap. 179; 1898, chap. 525; 1899, chaps. 75, 232 and 481.]		
Amount brought forward,		\$824,632 56
Clerical services,	\$1,000 00	
Postage,	45 00	
Printing,	9 53	
	\$1,054 53	
Paid bounties to the following-named parties,—		
Abbott, Henry G. (guardian for wife of),	\$120 00	
Acton, John M.,	120 00	
Alden, Leander M.,	125 00	
Alfred, George H. T.,	125 00	
Altrieth, Leonard,	120 00	
Andrews, Charles E.,	125 00	
Andrews, Daniel D.,	122 00	
Ash, William T.,	95 00	
Attwood, William H.,	120 00	
Austin, Sanford B.,	120 00	
Babbitt, Rollin H.,	122 00	
Bailey, Caleb E.,	125 00	
Bailey, Richard S.,	120 00	
Bancroft, David C. (widow of),	120 00	
Barker, Francis,	120 00	
Barton, Albert,	120 00	
Batchelder, Charles M.,	125 00	
Beals, Leroy C.,	120 00	
Beard, George,	120 00	
Belcher, Charles W.,	125 00	
Benson, William (widow of),	120 00	
Bent, John Q.,	120 00	
Bigelow, Austin,	85 00	
Blackinton, Jacob A.,	120 00	
Blackstock, David E.,	125 00	
Bliss, Mathew,	120 00	
Bonney, Frank K.,	120 00	
Booth, Wilder,	120 00	
Borden, Philip H. (widow of),	120 00	
Bragg, Charles W.,	120 00	
Bridges, Samuel A.,	125 00	
Briggs, Edward E.,	120 00	
Briggs, George T.,	120 00	
Briggs, Henry T.,	125 00	
Brown, Francis W.,	125 00	
Brown, George,	120 00	
Brown, George L.,	120 00	
Amounts carried forward,	\$4,434 00	\$1,054 53 \$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Continued.*

<i>Amounts brought forward,</i>	\$4,434 00	\$1,054 53	\$824,632 56
Brown, Gustavus,	120 00		
Brown, Jeremiah N.,	120 00		
Brown, William Otis (widow of),	122 00		
Buchanan, John W. (widow of),	120 00		
Burchstead, Joseph N.,	125 00		
Burke, William (widow of),	120 00		
Butters, Charles H.,	105 00		
Cady, Charles E. (widow of),	120 00		
Cahoon, William C. (widow of),	120 00		
Cameron, John,	47 00		
Campbell, Hugh L.,	125 00		
Carey, Jeremiah,	120 00		
Carl, William H.,	125 00		
Carpenter, William H.,	122 00		
Casey, Michael (guardian of),	120 00		
Cash, Alvin,	122 00		
Caswell, Abraham H.,	122 00		
Caswell, George E.,	122 00		
Chalk, Henry T.,	120 00		
Chapelle, John,	120 00		
Chaplin, George H.,	120 00		
Chaplin, William A.,	120 00		
Chase, John C.,	122 00		
Cheever, Horace Carlton,	77 74		
Chubbuck, Peres, Jr. (widow of),	120 00		
Church, Stephen L.,	122 00		
Clafin, Albert F.,	120 00		
Clark, George Gould,	120 00		
Clark, George W. (widow of),	120 00		
Clark, Maltiah H. (widow of),	125 00		
Codding, Henry H.,	122 00		
Cole, Frank,	120 00		
Cole, Henry W.,	125 00		
Cole, Job W.,	125 00		
Condon, Nicholas,	120 00		
Connell, William (widow of),	120 00		
Cook, Andrew,	120 00		
Cook, Jeremiah C.,	120 00		
Cowan, John,	125 00		
Coyle, Edward,	122 00		
Crane, Levi L.,	122 00		
Crane, William,	120 00		
Crossley, Benjamin,	120 00		
Crotty, Daniel,	120 00		
Crotty, Edward (widow of),	120 00		
Cunningham, Benjamin F.,	125 00		
Cunningham, Charles T.,	120 00		
Cunningham, John L.,	120 00		
Curtis, Randall B.,	120 00		
<i>Amounts carried forward,</i>	\$10,243 74	\$1,054 53	\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Continued.*

<i>Amounts brought forward,</i>	\$10,243 74	\$1,054 53	\$824,632 56
Cushman, Harrie A., . . .	122 00		
Cushman, James E., . . .	125 00		
Day, James M., . . .	120 00		
Day, James, Jr., . . .	120 00		
Day, Samuel W. (widow of), . . .	125 00		
Dary, Nelson T., . . .	122 00		
Dean, Abiathar, . . .	122 00		
Dean, Albert D. (widow of), . . .	120 00		
Dean, David S., . . .	120 00		
Dean, Edward N. (widow of), . . .	120 00		
Dean, Gustavus L., . . .	122 00		
Dean, Ichabod S., . . .	125 00		
Dean, Thomas W., . . .	120 00		
Dean, Zepheniah, Jr., . . .	122 00		
Deane, William R., . . .	121 65		
Dirk, Charles P. (widow of), . . .	120 00		
Dix, Charles W., . . .	125 00		
Dockham, William H. (widow of), . . .	120 00		
Doherty, John, . . .	120 00		
Donnell, William P., . . .	120 00		
Dotey, Henry E., . . .	125 00		
Dove, Alexander, . . .	125 00		
Dowdall, John, . . .	125 00		
Dowdell, Charles, . . .	120 00		
Draper, George L., . . .	120 00		
Draper, Halsey W. (widow of), . . .	120 00		
Dudley, John F., . . .	125 00		
Durgin, Samuel W., . . .	125 00		
Dyer, Peter, . . .	120 00		
Eagan, Martin, . . .	125 00		
Eames, Louis D., . . .	122 00		
Eldredge, Charles H., . . .	120 00		
Elliott, Duncan S., . . .	122 00		
Elliott, John, . . .	125 00		
Faas, Charles, . . .	120 00		
Fairbanks, Alton W., . . .	125 00		
Fairbanks, Henry H., . . .	120 00		
Fales, Charles F., . . .	122 00		
Farrington, Watson H. (widow of), . . .	120 00		
Field, Albert, . . .	122 00		
Field, Charles, . . .	120 00		
Field, Lysander W., . . .	125 00		
Finch, James S., . . .	122 00		
Finney, George L., . . .	125 00		
Fish, Nehemiah Putnam (mother of), . . .	120 00		
Fisher, Charles E. (widow of), . . .	120 00		
Fisher, Gustavus, . . .	122 00		
Fisher, John W., . . .	125 00		
<i>Amounts carried forward,</i>	\$16,102 39	\$1,054 53	\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Continued.*

<i>Amounts brought forward,</i>	\$16,102 39	\$1,054 53	\$824,632 56
Fitzpatrick, James, . . .	125 00		
Flanders, Charles E., . . .	120 00		
Flavahan, David, . . .	120 00		
Fletcher, Nathaniel F., . . .	120 00		
Fletcher, Phineas D., . . .	120 00		
Follett, George H., . . .	120 00		
Ford, Levi J. (widow of), . . .	120 00		
Fosket, George W., . . .	120 00		
Foss, George F., . . .	120 00		
Foster, Peter, . . .	120 00		
Foulds, John E., . . .	122 00		
Fowler, Addison W., . . .	120 00		
Fowler, Henry P., . . .	120 00		
Fox, John (widow of), . . .	125 00		
Fox, Lawrence (widow of), . . .	125 00		
Francis, Henry W., . . .	122 00		
Francis, Lucien E. (widow of), . . .	122 00		
Franklin, Daniel K., . . .	32 50		
Frawley, Henry, . . .	22 67		
Freeman, Dexter B., . . .	120 00		
French, Herbert N., . . .	120 00		
Fuller, Noah B., . . .	122 00		
Gammons, Benjamin, . . .	125 00		
Gay, Samuel F., . . .	120 00		
Gaynor, Joseph (widow of), . . .	125 00		
Gifford, Henry T., . . .	122 00		
Giles, George W., . . .	120 00		
Giles, Isaac W., . . .	125 00		
Gilpatrick, Edwin, . . .	115 00		
Glancey, Bernard, . . .	125 00		
Glancey, Peter, . . .	122 00		
Gleason, Edward, . . .	120 00		
Gleason, James, . . .	125 00		
Goff, Gilbert A., . . .	5 00		
Goff, William H., . . .	120 00		
Goldthwaite, George D. (widow of), . . .	125 00		
Goodwin, Warren F., . . .	120 00		
Gordon, Charles H., . . .	85 00		
Goss, Richard, . . .	120 00		
Gould, William W., . . .	120 00		
Gove, Edward P., . . .	125 00		
Graves, Edward, . . .	125 00		
Green, Jonathan, . . .	122 00		
Green, William, . . .	120 00		
Green, William, . . .	125 00		
Griffin, Charles B. (widow of), . . .	120 00		
Grover, Vernon F., . . .	125 00		
Guilford, Murray J., . . .	125 00		
<i>Amounts carried forward,</i>	\$21,556 56	\$1,054 53	\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Continued.*

<i>Amounts brought forward,</i>	\$21,556 56	\$1,054 53	\$824,632 56
Guppy, Orlando C.,	120 00		
Hagar, Francis F.,	120 00		
Hall, Arthur C. (widow of), . .	40 00		
Hall, John N.,	120 00		
Hall, John W.,	122 00		
Handley, John (widow of), . .	125 00		
Hardon, Alcott,	120 00		
Harriman, Noah G.,	100 00		
Harris, Robert E.,	87 00		
Harrison, Edgar,	125 00		
Hart, Owen,	125 00		
Harvey, Preston B. (widow of), .	122 00		
Haskell, John T.,	125 00		
Hatch, George M. (widow of), .	122 00		
Hathaway, Charles B.,	122 00		
Hathaway, William E. (widow of),	122 00		
Hawes, Edward,	120 00		
Hayward, Frederick (widow of), .	120 00		
Hayward, Henry L.,	120 00		
Heaves, Thomas,	122 00		
Hemenway, Daniel G. (mother of),	120 00		
Hemenway, William W.,	120 00		
Hewitt, Richard L.,	120 00		
Hill, Cromwell L. (minor daughter of),	125 00		
Hill, Leander V.,	125 00		
Holbrook, Wilder S.,	125 00		
Holloway, Martus M.,	125 00		
Holmes, Theodore P.,	125 00		
Hood, Richard (widow of), . .	120 00		
Howard, Alonzo (widow of), . .	120 00		
Howard, David P.,	40 00		
Howard, John F.,	120 00		
Howarth, John,	122 00		
Howes, Charles A.,	125 00		
Howes, James R.,	125 00		
Howlett, John W.,	100 00		
Huckins, Francis E.,	125 00		
Hull, John G.,	120 00		
Hunt, Ephraim A.,	125 00		
Hunt, Joseph S.,	120 00		
Inman, James,	125 00		
Jackson, William H. (widow of),	122 00		
Jellison, George W.,	125 00		
Jewett, John E. (widow of), . .	125 00		
Jillson, George L.,	120 00		
Johnson, Giles D. W.,	125 00		
Johnson, Gordon H.,	67 00		
Johnson, Henry E.,	125 00		
<i>Amounts carried forward,</i>	\$27,136 56	\$1,054 53	\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Continued.*

<i>Amounts brought forward,</i>	\$27,136 56	\$1,054 53	\$824,632 56
Jones, Frederick,	120 00		
Joslin, Leonard,	120 00		
Katon, Walter,	120 00		
Keith, Avery F.,	125 00		
Keith, Benjamin J.,	125 00		
Keith, Martin M.,	125 00		
Kelley, Charles F. (widow of), . .	120 00		
Kelly, James C.,	102 28		
Keniston, Hiram B.,	125 00		
Kimball, John H.,	120 00		
Kirby, Michael (widow of), . .	120 00		
Knapp, Edward C.,	41 00		
Lane, Philip (widow of),	122 00		
Lapham, Frederick A., Jr. (widow of),	120 00		
Lawton, Henry H.,	120 00		
Lawton, Horatio M.,	125 00		
Legassy, John,	125 00		
Leonard, John H.,	125 00		
Lincoln, Horace E.,	120 00		
Littlejohn, Ira O.,	125 00		
Littleton, Michael,	122 00		
Lord, Frost,	83 67		
Lovell, Samuel C.,	120 00		
Luce, William L.,	120 00		
Lundberg, George H.,	120 00		
Luther, C. Frank,	125 00		
Lyon, Ezra,	120 00		
Mack, James,	125 00		
Macker, George A.,	125 00		
Macman, James E.,	125 00		
Makepeace, Sanford,	120 00		
Mann, Thomas H.,	120 00		
Marshall, William L. (widow of), .	122 00		
Martin, John W.,	125 00		
Martin, William,	122 00		
Mason, James,	120 00		
Mason, N. Everett (widow of), . .	122 00		
Masury, Charles H.,	125 00		
Matthews, William H.,	125 00		
Maxham, Lowell M.,	122 00		
McAllister, Daniel W.,	125 00		
McCausland, William (widow of), .	120 00		
McCourt, Barney (widow of), . .	122 00		
McCurdy, Samuel A.,	125 00		
McGuire, Peter (widow of), . .	122 00		
McKenney, George,	100 00		
McKinley, William C.,	120 00		
McMahon, Joseph,	120 00		
<i>Amounts carried forward,</i>	\$32,844 51	\$1,054 53	\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Continued.*

<i>Amounts brought forward,</i>	\$32,844 51	\$1,054 53	\$824,632 56
McMullen, Patrick,	122 00		
McMullen, Terrence,	122 00		
McNamee, Joseph,	125 00		
Meehan, Matthew,	125 00		
Mellen, Charles C. (widow of),	125 00		
Merrick, John R.,	125 00		
Metcalf, Edgar H.,	120 00		
Metcalf, Silas H.,	120 00		
Metzger, John,	125 00		
Moir, Alexander (widow of),	125 00		
Moore, John K.,	125 00		
Moore, Lewis D.,	125 00		
Morse, Charles A. (mother of),	125 00		
Morse, Emerson P. (widow of),	125 00		
Morse, Wingate,	120 00		
Moser, Charles T.,	120 00		
Moser, John H.,	125 00		
Moulton, Henry D.,	122 00		
Mundie, John E. (widow of),	125 00		
Murphy, James,	125 00		
Murphy, Martin V.,	120 00		
Murray, Martin,	125 00		
Murray, Simon,	120 00		
Myers, Ernest,	120 00		
Newcomb, James T.,	125 00		
Newhall, Charles A.,	100 00		
Noble, Caleb O.,	125 00		
North, Edward,	120 00		
Norveille, Levi (widow of),	125 00		
Nutting, Abel,	120 00		
O'Connell, Patrick,	120 00		
Ogden, David H.,	120 00		
O'Neal, Charles H.,	120 00		
O'Neal, William (widow of),	122 00		
Osborne, Joseph C.,	120 00		
Osgood, Charles E.,	120 00		
Osgood, Moses W. (widow of),	125 00		
Packer, William A. (widow of),	120 00		
Paige, John E.,	122 00		
Paine, Horace H.,	95 00		
Park, George H.,	120 00		
Park, William,	120 00		
Parsons, Henry,	125 00		
Patten, William H. (widow of),	125 00		
Paull, Albert M.,	122 00		
Peabody, Isaiah B. (widow of),	120 00		
Pearson, Sidney N.,	120 00		
Peck, George G.,	120 00		
Penney, George H.,	100 00		
<i>Amounts carried forward,</i>	\$38,771 51	\$1,054 53	\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Continued.*

<i>Amounts brought forward,</i>	\$38,771 51	\$1,054 53	\$824 632 56
Percival, Charles L., . . .	122 00		
Perkins, George W., . . .	125 00		
Perkins, Thompson, . . .	125 00		
Phillips, James C., . . .	125 00		
Pierce, Edwin, . . .	125 00		
Pierce, Job F., . . .	125 00		
Pitman, George (widow of), . .	120 00		
Plummer, Oliver A., . . .	120 00		
Pope, Nathaniel A., . . .	125 00		
Porter, George H., . . .	120 00		
Pray, Evander, . . .	122 00		
Pray, Samuel F., . . .	125 00		
Price, Peter W. (widow of), . .	120 00		
Putnam, Edward B., . . .	125 00		
Rackliff, Alonzo A., . . .	120 00		
Randall, Eathan A. (widow of), .	125 00		
Rankin, Daniel, . . .	122 00		
Read, Elijah R., . . .	120 00		
Read, John A., . . .	120 00		
Read, Nathan H., . . .	120 00		
Reed, Edwin W., . . .	95 00		
Reed, Hiram B., . . .	120 00		
Remick, John, . . .	120 00		
Richardson, Edwin C., . . .	120 00		
Richardson, James O., . . .	120 00		
Riley, John (widow of), . . .	120 00		
Riva, Charles E., . . .	125 00		
Roberts, John A., . . .	125 00		
Roberts, Stephen W. (widow of),	125 00		
Robinson, William, . . .	125 00		
Rock, John, . . .	120 00		
Rollins, George W. (widow of), .	120 00		
Ross, Amasa L., . . .	120 00		
Ross, Sylvanus, . . .	125 00		
Russell, Albert W., . . .	120 00		
Ryan, Michael (widow of), . . .	125 00		
Sanborn, George G., . . .	120 00		
Sawyer, William H., . . .	125 00		
Scampton, George, . . .	120 00		
Sears, Theophilus M., . . .	120 00		
Seaver, James E., . . .	120 00		
Seymour, Edward D., . . .	122 00		
Shannon, Dennis, . . .	120 00		
Shattuck, George O., . . .	120 00		
Shaw, Albert, . . .	125 00		
Shaw, George H., . . .	48 50		
Shaw, Henry (widow of), . . .	125 00		
Shaw, James S., . . .	125 00		
Shaw, Linus Allen, . . .	43 50		
<i>Amounts carried forward,</i>	\$44,581 51	\$1,054 53	\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Continued.*

<i>Amounts brought forward,</i>	\$44,581 51	\$1,054 53	\$824,632 56
Shaw, William B., . . .	125 00		
Shea, Thomas J., . . .	120 00		
Shepardson, Erastus O., . . .	120 00		
Sherman, Hezekiah E., . . .	120 00		
Sherman, James, . . .	120 00		
Sherman, Nathan (widow of), . . .	125 00		
Shirley, William H. (widow of), . . .	125 00		
Simes, George M. (widow of), . . .	125 00		
Simmons, James N., . . .	122 00		
Sloan, Andrew H., . . .	125 00		
Smart, Alexander (widow of), . . .	125 00		
Smart, Richard B., . . .	95 00		
Smeath, William, . . .	125 00		
Smith, Adelbert, . . .	125 00		
Smith, Albert A. (widow of), . . .	125 00		
Smith, Charles H., . . .	125 00		
Smith, James, . . .	120 00		
Smith, Jesse W. (widow of), . . .	120 00		
Smith, William H., . . .	120 00		
Smith, William L., . . .	120 00		
Snell, Charles W., . . .	125 00		
Snow, Charles D. (widow of), . . .	125 00		
Snow, William A., . . .	100 00		
Southwick, William H., . . .	125 00		
Spaulding, Albert J., . . .	125 00		
Spofford, Nathan J., . . .	120 00		
Stanton, Frank W. (mother of), . . .	120 00		
Staples, Charles E., . . .	122 00		
Staples, Edward C., . . .	122 00		
Staples, John P., . . .	122 00		
Staples, William H., . . .	122 00		
Stearns, Henry W., . . .	120 00		
Stetson, Warren B., . . .	120 00		
Stetson, William H. (widow of), . . .	125 00		
Stevens, Charles, . . .	125 00		
Sturdy, Albert W., . . .	120 00		
Sweet, George L., . . .	120 00		
Sweet, Thomas C., . . .	120 00		
Sweetzer, Charles W., . . .	100 00		
Sylvester, Eben L., . . .	120 00		
Tappan, William S., . . .	120 00		
Taylor, Warren F., . . .	125 00		
Taylor, Wells T., . . .	125 00		
Thayer, Frederick L., . . .	120 00		
Thayer, John J., . . .	125 00		
Thomas, Benjamin W., . . .	25 00		
Thomas, Edward W., . . .	120 00		
Thomas, George B., . . .	125 00		
Thomas, Samuel G., . . .	25 00		
<i>Amounts carried forward,</i>	\$50,316 51	\$1,054 53	\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Continued.*

<i>Amounts brought forward,</i>	\$50,316 51	\$1,054 53	\$824,632 56
Thomas, William H.,	120 00		
Thompson, Samuel,	120 00		
Thompson, Thomas (widow of), . .	120 00		
Thompson, William F.,	125 00		
Thompson, William J.,	120 00		
Tidd, John E.,	125 00		
Tillson, Hiram B.,	43 50		
Tilson, Charles T. (widow of), . .	125 00		
Tinkham, George B.,	125 00		
Tisdale, Frank H.,	120 00		
Tobitt, John L.,	120 00		
Tolman, Henry,	125 00		
Towne, John H.,	115 00		
Trafton, George R.,	120 00		
Trask, Charles P. (widow of), . .	120 00		
Twisden, Thomas,	100 00		
Tyler, Abel N.,	120 00		
Tyndall, William H.,	122 00		
Vallett, Alexander F.,	120 00		
Vaughn, Daniel S.,	120 00		
Verricher, William,	120 00		
Very, Albert,	120 00		
Wade, William H.,	125 00		
Waitt, Samuel A.,	120 00		
Walker, William E.,	120 00		
Walsh, Patrick,	120 00		
Ward, Michael,	125 00		
Watson, Benjamin,	120 00		
Watson, Henderson H.,	120 00		
Watson, Ezra W. (widow of), . .	120 00		
Weeden, John G. (widow of), . .	120 00		
Weis, Jacob,	120 00		
Wells, Charles F.,	125 00		
Wells, Edwin G. (widow of), . .	125 00		
Wells, John F. (widow of), . .	125 00		
Wells, Nathaniel K. (widow of), .	125 00		
Wescott, John,	120 00		
Weston, Christopher,	120 00		
Whaley, John A.,	120 00		
Whalon, John (widow of), . . .	125 00		
Whitcomb, Henry F. (widow of), .	125 00		
Whitcomb, William R.,	125 00		
White, Henry M.,	120 00		
White, Oliver A.,	122 00		
Whitehouse, Joseph G. (widow of),	120 00		
Whiting, Charles H.,	120 00		
Wiggin, Henry R. (widow of), . .	120 00		
Wiggin, Joseph F. (widow of), . .	120 00		
<i>Amounts carried forward,</i>	\$56,049 01	\$1,054 53	\$824,632 56

STATEMENT VII.

Revenue Expenses.

DETAILS 284.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — Continued.

<i>Amounts brought forward,</i>	\$56,049 01	\$1,054 53	\$824,632 56
Wiley, James H.,	120 00		
Wiley, John W.,	120 00		
Wilkinson, John F.,	120 00		
Willard, Le Baron B.,	81 00		
Williams, Albert W.,	125 00		
Williams, Benjamin F. (widow of),	120 00		
Williams, Bildad (widow of), .	122 00		
Williams, Otis,	120 00		
Williams, Rounseville (widow of),	74 60		
Williams, Samuel K. (widow of),	122 00		
Wilson, Abel R.,	100 00		
Wilson, Albert G. (widow of), .	125 00		
Wilson, Alva J. (widow of), .	85 00		
Wilson, Artemas (widow of), .	125 00		
Wilson, Frank P.,	125 00		
Wilson, John H.,	100 00		
Witherell, Naaman W.,	120 00		
Witherell, Samuel H.,	125 00		
Withey, John P.,	125 00		
Withey, Richard B.,	120 00		
Wood, Rufus W. (widow of), .	120 00		
Wood, Simeon S.,	120 00		
Woodbury, Albert (widow of), .	125 00		
Wright, Frederick,	125 00		
Wyer, Charles,	125 00		
Young, Francis,	120 00		
		59,058 61	
Paid to the following-named attorneys:—			
Austin, Everett E.,	\$5 00		
Babcock, Frank I.,	5 00		
Beal, Henry W.,	10 00		
Blake, A. H.,	156 00		
Brady, Philip E.,	5 00		
Cleaves, E. G.,	55 00		
Copeland, W. A.,	5 00		
Crawford, F. E.,	10 00		
Crocker, Thomas W.,	5 00		
Dalton, J. Frank,	5 00		
Eldridge, Hiram F.,	5 00		
Emmons, Freeman,	334 00		
Estes, E. B.,	15 00		
Ewing, A. W.,	5 00		
Furnald, L. B.,	5 00		
Hagerty, Charles E.,	15 00		
Harobine, B.,	5 00		
Kenefick, Thomas W.,	5 00		
Lane, L. I.,	5 00		
Leete, W. H.,	5 00		
Lovejoy, Walter S.,	75 00		
<i>Amounts carried forward,</i>	\$735 00	\$60,118 14	\$824,632 56

STATEMENT VII. Revenue Expenses. DETAILS 285 AND 286.

BOUNTIES TO MASSACHUSETTS VOLUNTEERS — *Concluded.*

Amounts brought forward, .	\$735 00	\$60,113 14	\$824,632 56
Lynn, William C.,	5 00		
Malone, Dana,	5 00		
Maynard, Herbert A.,	5 00		
Morris, Benjamin,	10 00		
Peale, Julius,	105 00		
Pratt, Harvey H.,	35 00		
Putnam, Webster,	5 00		
Reed, E. M.,	5 00		
Sears, George B.,	5 00		
Sillars, A. W.,	25 00		
Sillars, Malcolm,	5 00		
Smeath, William,	55 00		
Usinger, C. D.,	5 00		
Wade, William H.,	455 00		
		1,460 00	
			61,573 14
DETAILS No. 285.			
PRESERVING WAR RECORDS.			
[Res. 1898, chap. 115; 1899, chap. 3; Acts 1898, chap. 579; 1899, chap. 232.]			
Binding,			717 75
DETAILS No. 286.			
RECORD OF MASSACHUSETTS VOLUNTEERS IN THE CIVIL WAR.			
[Acts 1899, chap. 475.]			
Edward T. Bouvé, salary from December 16,			94 62
Total expenses of civil and Spanish wars, 1899,			\$887,018 07

STATEMENT VII.

Revenue Expenses.

DETAILS 287.

REFORMATORY AND CORRECTIONAL.

DETAILS No. 287.

DISTRICT POLICE.

[Pub. Stat., chap. 103; Acts 1887, chaps. 127 and 256; 1888, chaps. 339 and 426; 1890, chap. 137; 1891, chaps. 302 and 357; 1892, chaps. 128 and 249; 1894, chap. 281; 1895, chaps. 306 and 418; 1896, chap. 546; 1898, chaps. 219 and 261; 1899, chap. 40.]

POLICE.	Compensation.	Travelling Expenses.	Total.	
CHIEF.				
Rufus R. Wade, .	\$2,500 00	\$104 27	\$2,604 27	
INSPECTORS.				
Lewis F. F. Abbott, .	1,500 00	418 00	1,918 00	
Louis Amell, .	1,500 00	522 76	2,022 76	
Henry J. Bardwell, .	1,500 00	277 23	1,777 23	
Sturgis C. Baxter, .	1,500 00	502 56	2,002 56	
Edwin Y. Brown, .	1,500 00	296 78	1,796 78	
Charles E. Burfitt, .	1,500 00	422 36	1,922 36	
Naroy G. Burleigh, .	1,500 00	208 87	1,708 87	
Warren S. Buxton, .	1,500 00	514 31	2,014 31	
Ansel J. Cheney, .	1,500 00	565 47	2,065 47	
Charles A. Dam, .	1,500 00	583 22	2,083 22	
David H. Dyer, .	1,500 00	395 63	1,895 63	
Everett B. Dyer, .	1,500 00	313 57	1,813 57	
Joseph M. Dyson, .	1,500 00	658 30	2,158 30	
Charles Ferguson, .	1,500 00	430 56	1,930 56	
John E. Foulds, .	1,500 00	439 92	1,939 92	
John E. Griffin, .	1,500 00	106 75	1,606 75	
Joseph Halstrick, .	1,500 00	309 79	1,809 79	
Thomas Hawley, .	1,500 00	335 12	1,835 12	
James R. Howes, .	1,500 00	585 63	2,085 63	
John H. Kazar, .	1,500 00	422 48	1,922 48	
John McGrath, .	1,500 00	189 00	1,689 00	
Joseph H. McNeill, .	1,500 00	756 97	2,256 97	
Frederick W. Merriam, .	1,500 00	652 77	2,152 77	
Joseph A. Moore, .	1,500 00	384 55	1,884 55	
Isaac S. Mullen, .	302 39	61 30	363 69	
John H. Plunkett, .	1,500 00	247 43	1,747 43	
Edward B. Putnam, .	1,500 00	439 45	1,939 45	
Freeman H. Sanborn, .	1,500 00	582 11	2,082 11	
John J. Sheehan, .	1,500 00	598 26	2,098 26	
Malcolm Sillars, .	1,500 00	302 71	1,802 71	
Henry Splaine, .	1,500 00	259 22	1,759 22	

STATEMENT VII.

Revenue Expenses.

DETAILS 287.

DISTRICT POLICE — Continued.

POLICE.	Compensa- tion.	Travelling Expenses.	Total.
John F. Tierney, .	\$1,500 00	\$383 32	\$1,883 32
Frank C. Wasley, .	1,500 00	293 55	1,793 55
John T. White, .	1,500 00	411 09	1,911 09
Mary E. Halley, .	1,000 00	510 92	1,510 92
Mary A. Nason, .	1,000 00	192 53	1,192 53
FISHERIES DETECTIVE.			
William H. Proctor, .	1,500 00	472 92	1,972 92
DETECTIVES.			
Thomas A. Dexter, .	1,500 00	349 71	1,849 71
George Dunham, .	1,500 00	627 77	2,127 77
Daniel W. Hammond,	1,500 00	635 01	2,135 01
Alfred B. Hodges, .	1,500 00	580 63	2,080 63
Simeon F. Letteney, .	1,500 00	706 34	2,206 34
James McKay, .	1,000 00	389 39	1,389 39
Benson Munyan, .	250 00	43 75	293 75
Peleg F. Murray, .	1,500 00	623 37	2,123 37
George C. Neal, .	1,500 00	486 53	1,986 53
Moses H. Pease, .	1,500 00	529 45	2,029 45
George C. Pratt, .	1,500 00	471 71	1,971 71
Frederick A. Rhoades,	1,500 00	564 36	2,064 36
Jophanus H. Whitney,	1,112 50	429 40	1,541 90
	\$73,164 89	\$21,589 10	\$94,753 99
CLERKS.			
James P. Campbell, . . .		\$1,500 00	
James W. Hoitt, . . .		1,000 00	
Belle C. Davis, . . .		600 00	
			3,100 00
INCIDENTAL AND CONTINGENT.			
Directories,		\$11 00	
Legal counsel,		100 00	
Mailing-tubes,		47 50	
Newspapers,		12 00	
Postage,		499 00	
Printing,		984 31	
Stationery and office supplies,		89 90	
Telephone and telegrams, .		157 95	
Typewriter,		90 00	
			1,991 66
Amount carried forward,			\$99,845 65

STATEMENT VII.

Revenue Expenses.

DETAILS 287.

DISTRICT POLICE — *Continued.*

<i>Amount brought forward,</i>		\$99,845 65
EXPENSES OF STEAMER "LEXINGTON."		
SALARIES.		
H. Henrickson,	\$480 00	
George F. Crowell,	470 41	
Andrew Olsen,	450 00	
Henry Eldridge,	422 50	
A. H. T. Simpson,	262 79	
Anton Larsen,	227 50	
Edward Gadda,	220 00	
Peter Palo,	192 50	
Otto Holmes,	192 50	
Gilbert Johnson,	180 00	
Gilbert Smith,	54 22	
	<hr/>	\$3,152 42
GROCERIES AND PROVISIONS.		
Baking powders, soda, etc.,	\$5 01	
Beans, peas, etc.,	15 54	
Bread, crackers and pastry,	29 89	
Butter and cheese,	89 60	
Cereals,	6 14	
Coffee, cocoa, etc.,	53 13	
Eggs,	46 14	
Fish,	125 95	
Flour and meal,	22 03	
Fruit (canned and fresh),	50 60	
Ketchup, sauces, etc.,	7 40	
Lard,	10 89	
Meat (canned and fresh),	390 25	
Milk,	122 08	
Pickles,	10 84	
Poultry, etc.,	5 49	
Soap,	16 86	
Spices, essences, etc.,	11 51	
Sugar,	26 33	
Sundries,	21 48	
Tea,	23 00	
Vegetables,	112 71	
	<hr/>	1,202 87
STORES AND SUPPLIES.		
Copperas,	\$27 42	
Fuel,	1,812 25	
Engine supplies,	80 54	
Hardware, tools, etc.,	38 43	
Hose, etc.,	19 80	
Ice,	48 28	
Lumber,	19 41	
Oil (illuminating),	43 42	
Oil (lubricating),	63 10	
	<hr/>	
<i>Amounts carried forward,</i>	\$4,355 29	\$99,845 65

STATEMENT VII.

Revenue Expenses.

DETAILS 288.

DISTRICT POLICE — *Concluded.*

<i>Amounts brought forward,</i>	<i>.\$4,355 29</i>	<i>\$99,845 65</i>	
Paints, oils, etc., . . .	\$40 92		
Rope,	16 09		
Supplies, labor, etc., . .	839 22		
Tinware,	5 00		
	<u>3,053 88</u>		
MISCELLANEOUS.			
Cleaning hull,	\$45 00		
Dockage,	24 19		
Electric plant (expenses),	55 50		
Expressage,	13 85		
Hauling out vessel, . . .	35 00		
Labor,	142 19		
Laundry work,	53 82		
Professional services (naval architect), . . .	22 60		
Repairs,	164 05		
Storage,	5 63		
Sundries,	3 00		
Water,	26 50		
	<u>590 83</u>		
		8,000 00	
Total expenses of District Police, 1899,			\$107,845 65

DETAILS No. 288.

GENERAL SUPERINTENDENT OF PRISONS.

[Acts 1887, chap. 447; 1898, chap. 334; 1899, chap. 33.]

GENERAL SUPERINTENDENT.			
Frederick G. Pettigrove, salary,		\$3,500 00	
CLERK.			
Martha W. Leavitt,		1,000 00	
MISCELLANEOUS EXPENSES.			
Directory,	\$5 50		
Extra clerical service,	752 00		
Expenses as delegate to National Prison Congress,	81 75		
Messenger service,	19 00		
Newspapers,	12 10		
Postage,	36 50		
Printing and binding,	155 26		
Publications,	102 25		
Stationery and office supplies, . .	57 75		
Sundry incidentals,	4 87		
	<u>\$1,176 98</u>		
<i>Amounts carried forward,</i>	<i>.\$1,176 98</i>	<i>\$4,500 00</i>	<i>\$107,845 65</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 289.

GENERAL SUPERINTENDENT OF PRISONS — *Concluded.*

<i>Amounts brought forward,</i>	<i>.\$1,176 98</i>	<i>\$4,500 00</i>	<i>\$107,845 65</i>
Telephone and telegrams, . . .	45 11		
Travel,	276 72		
Typewriter supplies,	14 00		
		1,512 81	
			6,012 81
DETAILS No. 289.			
MASSACHUSETTS STATE PRISON INDUSTRIES.			
[Acts 1857, chap. 447; 1888, chap. 403; 1898, chaps. 259 and 334.]			
GENERAL EXPENSE.			
SELLING AGENT.			
Corrill E. Bridges,—			
Services, . . . . .	.\$1,375 00		
Expenses,	280 00		
	<u>\$1,605 00</u>		
SUPERINTENDENT OF SHIPPING.			
Philbra L. Allen,	783 34		
MACHINIST.			
William H. Kimball,	825 00		
CLERK.			
Mary T. Stewart,	550 00		
TEAMSTERS.			
Atwood J. Chapman,	\$550 00		
Charles S. Temple,	550 00		
	<u>1,100 00</u>		
MISCELLANEOUS.			
Record and account books,	\$18 75		
Travelling expenses,	9 65		
	<u>28 40</u>		
		\$4,841 74	
BOX DEPARTMENT.			
SUPERINTENDENT.			
Edward E. Wilson, . . . . .	.\$1,100 00		
MISCELLANEOUS EXPENDITURES.			
Boxes,	7 00		
Belting,	36 00		
Brushes,	95		
<i>Amounts carried forward,</i>	<i>.\$1,143 95</i>	<i>\$4,841 74</i>	<i>\$113,858 46</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 289.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>	\$1,143 95	\$4,841 74	\$113,858 46
Cardboard,	384 53		
Freight and express,	561 82		
Glue,	234 09		
Paper,	1,424 27		
Paper cutter, knives, etc.,	47 88		
Paste,	78 83		
Strawboard,	2,973 76		
Sundries,	10 45		
Tools,	10 00		
Wrapping paper, twine, etc,	108 70		
		6,978 28	
BRUSH DEPARTMENT.			
SUPERINTENDENT.			
E. N. Hunting,	\$1,512 50		
MISCELLANEOUS EXPENDITURES.			
Blocks,	703 44		
Boxes,	163 56		
Bristles, hair, tampico, etc.,	5,453 02		
Freight and expressage,	55 33		
Glue,	51 30		
Handles,	397 75		
Paints and oils,	7 56		
Pitch,	45 00		
Postage,	34 42		
Record and account books,	3 50		
Rubber stamps,	3 35		
Sandpaper,	13 32		
Screws,	40 07		
Shellac,	120 34		
Sundries,	6 85		
Tacks,	16 86		
Thread,	29 34		
Tools,	23 13		
Travel,	32 41		
Veneer,	25 18		
Wax,	2 00		
Wire,	29 86		
Wrapping paper, twine, etc.,	13 57		
		8,783 66	
CLOTHING DEPARTMENT.			
SUPERINTENDENT.			
Hugh W. Barnes,	\$1,000 00		
MISCELLANEOUS EXPENDITURES.			
Brushes,	143 93		
Cloth, etc.,	12,085 76		
<i>Amounts carried forward,</i>	\$13,229 69	\$20,603 68	\$113,858 46

STATEMENT VII.

Revenue Expenses.

DETAILS 289.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>	\$13,229 69	\$20,608 68	\$113,858 46
Expressage, freight, etc.,	14 83		
Labels, tags, etc.,	15 20		
Hardware, tools, etc.,	53 05		
Heaters,	6 10		
Needles,	18 05		
Oil,	65		
Paper,	9 43		
Postage,	22 28		
Printing,	12 45		
Record and account books,	13 20		
Sewing machines,	686 56		
Shears, etc.,	34 46		
Stamps, stencils, etc.,	5 54		
Thread, silk, etc.,	511 74		
Trimmings,	901 71		
		15,534 94	
HAND-MADE SHOE DEPARTMENT.			
INSTRUCTORS.			
Damon D. White,	\$916 66		
Frank L. Chandler,	502 69		
	\$1,419 35		
MISCELLANEOUS EXPENDITURES.			
Binding,	126 92		
Box shooks,	19 75		
Bristles,	13 05		
Brushes,	8 50		
Buckles,	7 42		
Canvas board,	48 45		
Cartons,	95 10		
Cement,	61 10		
Counters,	445 19		
Dies,	67 74		
Dressing,	7 50		
Duck, drilling, etc.,	142 32		
Expressage, freight, etc.,	5 50		
Eyelets,	90		
Felt,	17 39		
Goring,	79 18		
Hooks,	48 93		
Laces,	26 15		
Lasts,	66 66		
Leather,	8,535 84		
Leatherboard,	20 19		
Linings,	37 62		
Machinery, royalties, etc.,	43 01		
Nails,	155 14		
Needles,	23 54		
<i>Amounts carried forward,</i>	\$11,522 44	\$36,138 62	\$113,858 46

STATEMENT VII.

Revenue Expenses.

DETAILS 289.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>	\$11,522 44	\$36,138 62	\$113,858 46
Packing cases,	51 71		
Paste,	170 38		
Patterns,	89 17		
Postage,	38 32		
Rands,	32 20		
Record and account books,	9 70		
Sandpaper,	29 93		
Sewing machines, etc.,	41 45		
Shanks and soles,	77 71		
Stamps, stencils, etc.,	4 50		
Straps,	7 50		
Stain and ink,	12 65		
Sundries,	3 90		
Thread,	894 36		
Tools,	98 67		
Webbing,	50 47		
Welting,	128 19		
Wire,	6 04		
Wrapping paper, twine, etc.,	36 71		
		12,806 00	
HARNESS DEPARTMENT.			
SUPERINTENDENT.			
W. W. Sprague,	\$1,466 66		
INSTRUCTOR.			
James McDonald,	916 66		
MISCELLANEOUS EXPENDITURES.			
Blacking,	18 40		
Brushes,	3 78		
Buckles,	341 44		
Collars,	38 80		
Dies,	5 00		
Dressing,	3 00		
Enamelled drilling,	5 52		
Expressage, freight, etc.,	58 12		
Flaxseed,	3 23		
Fronts,	88 41		
Glue,	8 50		
Hair,	13 52		
Hames, etc.,	592 11		
Hardware,	173 00		
Leather,	9,384 82		
Lumber,	32 56		
Machinery,	32 94		
Nails,	3 05		
Needles,	42		
Oil, stearine, etc.,	12 82		
<i>Amounts carried forward,</i>	\$13,202 76	\$48,944 62	\$113,858 46

STATEMENT VII.

Revenue Expenses.

DETAILS 289.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>	\$13,202 76	\$48,944 62	\$113,858 46
Pads,	14 31	.	
Parts of harness,	6 27		
Postage,	45 16		
Record and account books,	4 00		
Rubber stamps, etc.,	5 72		
Saddles,	22 92		
Sandpaper,	3 00		
Serge,	24 63		
Stationery,	70		
Sundries,	79		
Tacks,	28 36		
Thread,	303 05		
Tools,	17 91		
Travelling expenses,	6 30		
Trees,	69 68		
Trimnings,	2,309 35		
Wax,	10 40		
Winkers,	233 55		
Wrapping paper, twine, etc.,	44 85		
		16,353 71	
SHOE DEPARTMENT.			
SUPERINTENDENT.			
Moses Abbott,	\$1,650 00		
INSTRUCTORS.			
Chester E. Blanchard,	\$916 66		
Herbert H. Chandler,	916 66		
George B. Cushing,	916 66		
Daniel W. Hopkins,	916 66		
William O. Sturtevant,	916 66		
	4,583 30		
MISCELLANEOUS EXPENDITURES.			
Belting,	104 54		
Blacking,	12 25		
Box shooks,	2,331 83		
Brushes,	71 15		
Buckles,	200 45		
Cartons,	3,244 98		
Cement,	830 28		
Chalk,	14 00		
Commissions on sales,	3,589 59		
Counters,	2,445 77		
Dies,	225 92		
Dressing,	102 19		
Drilling,	4,995 44		
Eyelets,	404 39		
Flour,	273 75		
Freight and expressage,	360 41		
<i>Amounts carried forward,</i>	\$25,440 24	\$65,298 33	\$113,858 46

STATEMENT VII

Revenue Expenses.

DETAILS 289.

MASSACHUSETTS STATE PRISON INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>	\$25,440 24	\$65,298 33	\$113,858 46
Gloves,	27 55		
Glue, etc.,	20 50		
Goring,	1,665 19		
Heeling,	2,909 15		
Hooks,	1,313 99		
Inner soles,	207 57		
Labels,	57 93		
Laces,	3 20		
Lasts,	228 87		
Leather,	130,548 41		
Lumber,	31 50		
Machinery, royalties, etc.,	1,652 99		
Nails,	847 82		
Needles,	177 80		
Oil, tallow, etc.,	23 02		
Paints, oils, chemicals, etc.,	528 33		
Patterns,	66 09		
Pegs and pegwood,	21 85		
Postage,	93 30		
Rands,	13 10		
Record and account books,	53 45		
Rivets,	70 17		
Sandpaper,	286 70		
Shafting, pulleys, etc.,	1 80		
Shanks and soles,	4,563 64		
Shellac,	30 78		
Sponges,	58 20		
Stain and ink,	200 35		
Stationery and office supplies,	6 99		
Soap,	5 56		
Stamps, stencils, etc.,	104 00		
Sundries,	1 15		
Tacks,	460 15		
Thread,	2,454 68		
Tools,	216 77		
Travelling expenses,	3 55		
Trees,	65 90		
Wax,	54 01		
Webbing,	208 82		
Wire,	2,866 33		
Wrapping paper, twine, etc.,	503 55		
Wool paper,	38 18		
		178,133 13	
TRUNK DEPARTMENT.			
SUPERINTENDENT.			
Henry F. Merrill,	\$1,100 00		
MISCELLANEOUS EXPENDITURES.			
Boxes,	113 70		
Buckles,	33 60		
<i>Amounts carried forward,</i>	\$1,247 30	\$243,431 46	\$113,858 46

STATEMENT VII.

Revenue Expenses.

DETAILS 289.

MASSACHUSETTS STATE PRISON INDUSTRIES—*Continued.*

<i>Amounts brought forward,</i>	\$1,247 30	\$243,431 46	\$113,858 46
Clamps, corners, etc.,	225 11		
Duck, drilling, etc.,	207 66		
Felt, flannels, etc.,	183 58		
Freight and expressage,	65 85		
Gloves,	2 25		
Handles,	68 78		
Hardware,	187 34		
Iron, tin, etc.,	206 62		
Leather,	755 89		
Leatherboard,	51 10		
Linen,	62 70		
Lining,	2 95		
Locks, bolts, etc.,	562 53		
Lumber,	163 01		
Nails, tacks, screws, etc.,	247 01		
Paints, oils, etc.,	146 65		
Pasteboard,	96 00		
Paste, glue, etc.,	76 94		
Plush,	63 66		
Postage,	9 77		
Rivets, burrs, etc.,	67 11		
Rollers,	59 70		
Slats,	84 82		
Sundries,	12 53		
Thread,	7 83		
Tools,	13 36		
Travelling expenses,	3 85		
Trunk shooks and tops,	1,114 80		
Turpentine, varnish, etc.,	82 95		
Wrapping paper, twine, etc.,	12 00		
		6,091 65	
WEAVING DEPARTMENT.			
SUPERINTENDENT.			
John H. Parker,	\$659 16		
MISCELLANEOUS EXPENDITURES.			
Brushes,	9 02		
Belting,	142 46		
Bobbins,	240 70		
Bolts,	101 52		
Castings, weights, etc.,	210 56		
Cotton warp, yarn, etc.,	1,025 37		
Freight and expressage,	17 66		
Hardware,	86 29		
Hooks, heddles, etc.,	165 50		
Iron,	32 00		
Leather,	20 65		
Loom cord,	16 80		
<i>Amounts carried forward,</i>	\$2,727 69	\$249,523 11	\$113,858 46

STATEMENT VII. Revenue Expenses. DETAILS 290.

MASSACHUSETTS STATE PRISON INDUSTRIES — Concluded.

Amounts brought forward,	\$2,727 69	\$249,523 11	\$113,858 46
Lumber,	309 51		
Machinery, parts, etc.,	19 42		
Mill supplies,	32 51		
Reeds,	38 56		
Record and account books,	12 66		
Rope,	6 12		
Shuttles,	379 53		
Stamps, stencils, etc.,	2 40		
Sundries,	8 37		
Tools,	34 13		
Travelling expenses,	70		
Wrapping paper, twine, etc.,	18 06		
Yarn, etc.,	477 27		
		4,066 93	253,590 04

DETAILS No. 290.

MASSACHUSETTS REFORMATORY INDUSTRIES.

[Acts 1887, chap. 447; 1888, chap. 403; 1898, chaps. 259 and 334.]

GENERAL EXPENSE.			
CLERK.			
Malcolm M. Currier,		\$600 01	
CLOTH INDUSTRY.			
SUPERINTENDENT.			
James Dunlop, Jr.,	\$1,250 00		
INSTRUCTORS.			
Charles H. Jenkins,	\$771 00		
William Illingsworth,	762 00		
John A. Buguey,	647 50		
James Dunlop, Sr.,	647 50		
Stuart Farquhar,	635 00		
Walter F. Stevenson,	628 25		
Henry Howe,	542 50		
George H. Newry,	527 50		
Albert E. Lewis,	138 00		
	5,299 25		
MISCELLANEOUS EXPENDITURES.			
Ammonia,	\$5 75		
Asbestos lining,	212 50		
Beam warper, etc.,	332 08		
Belting,	287 22		
Amounts carried forward,	\$6,549 25	\$600 01	\$367,448 50

STATEMENT VII.

Revenue Expenses.

DETAILS 290.

MASSACHUSETTS REFORMATORY INDUSTRIES — *Continued.*

<i>Amounts brought forward,</i>			
	\$6,549 25	\$600 01	\$367,448 50
Brushes,	\$8 50		
Castings,	52 78		
Cone winder,	100 00		
Cotton,	4,353 24		
Dye stuffs,	3,009 11		
Finisher and lapper,	1,809 55		
Frames, heddles, etc.,	5,904 06		
Freight and expressage,	306 58		
Gas irons,	12 00		
Kettle for sizing,	80 00		
Linings,	233 86		
Mill supplies,	456 87		
Noils and waste,	95 31		
Oil,	17 35		
Parts of machinery,	434 96		
Platform scales,	84 43		
Record and account books,	4 00		
Reeds,	128 40		
Rope,	15 12		
Sewing machine parts,	126 47		
Shafting and pulleys,	8 00		
Shoddy,	1,038 61		
Shuttles, spoolers, etc.,	850 91		
Slashers, slubbers, etc.,	2,081 42		
Soap, soda ash, etc.,	539 87		
Starch,	15 55		
Sundries,	36 09		
Tags,	3 20		
Tape,	11 40		
Tensels, cards, straps, etc.,	65 10		
Thread, sewing silk, etc.,	146 46		
Tools,	15 53		
Travelling expenses,	44 94		
Trimmings,	388 69		
Wool,	5,711 46		
Wool extract, oil, etc.,	103 90		
Wrapping paper, twine, etc.,	43 61		
Yarn,	366 89		
	<u>29,541 77</u>		
PRINTING INDUSTRY.			
Binding,	\$4 75		
Dies,	2 50		
Ink,	1 50		
Leather (bookbinders'),	12 47		
Paper,	295 66		
Postal cards,	20 00		
Sundries,	3 90		
	<u>340 78</u>		
<i>Amounts carried forward,</i>		\$37,081 80	\$367,448 50

STATEMENT VII. Revenue Expenses. DETAILS 290.

MASSACHUSETTS REFORMATORY INDUSTRIES — Continued.

Amounts brought forward, . . .	\$37,031 80	\$367,448 50
SHOE INDUSTRY.		
SUPERINTENDENT.		
William W. Curtis, Sr., . . .	\$1,375 00	
INSTRUCTORS.		
Charles S. Russell, . . .	\$953 33	
James N. Chase, . . .	858 00	
Elmer E. Giles, . . .	858 00	
Peter S. Haskins, . . .	858 00	
Henry M. Lane, . . .	858 00	
Daniel F. Nagle, . . .	858 00	
Clarence E. Ridley, . . .	858 00	
William W. Curtis, Jr., . .	752 79	
Edward F. Hayes, . . .	685 00	
Fred. J. Hobbs, . . .	560 00	
Alden L. Lawrence, . . .	342 50	
Adelbert B. Messer, . . .	32 50	
	8,474 12	
MISCELLANEOUS EXPENDITURES.		
Belting,	\$8 10	
Brushes,	106 00	
Buckles,	965 25	
Cartons,	3,432 04	
Cement,	21 00	
Commissions on sales, . .	3,556 77	
Counters,	1,357 69	
Dies,	74 07	
Dressing,	125 54	
Expressage and freight, .	781 25	
Eyelets,	207 84	
Felt,	8 22	
Fibreboard,	1,057 98	
Goring,	4,905 80	
Gum tragacanth,	38 73	
Hardware,	9 35	
Heeling,	2,863 75	
Hooks,	105 49	
Labels, tags, etc., . . .	64 04	
Laces,	70 04	
Lasts, trees, etc, . . .	92 90	
Leather,	138,919 62	
Leatherboard,	202 10	
Machinery, royalties, etc.,	2,391 29	
Nails, tacks, etc., . . .	1,422 90	
Needles,	18 00	
Packing boxes,	4,355 53	
Paste, glue, etc., . . .	6 57	
Patterns,	2 50	
Amounts carried forward, .	\$9,849 12	\$37,031 80
		\$367,448 50

MASSACHUSETTS REFORMATORY INDUSTRIES — *Continued.*

Amounts brought forward,	\$9,849 12	\$37,031 80	\$367,448 50
Pegs and pegwood,	\$791 05		
Postage,	21 20		
Rivets, burrs, etc.,	701 70		
Sandpaper,	516 62		
Shafting and pulleys,	105 60		
Shanks and soles,	341 47		
Soap,	9 94		
Sponges,	13 50		
Stain, ink and chemicals,	91 40		
Stationery and office supplies,	8 00		
Stencils, stamps, etc.,	43 44		
Strapping,	136 85		
Sundries,	15 35		
Thread,	955 81		
Tools,	88 32		
Travelling expenses,	86 64		
Treeing composition,	122 80		
Turpentine, shellac, etc.,	87 20		
Wax, etc.,	206 97		
Webbing,	426 31		
Welting,	189 99		
Wire,	1,253 73		
Wrapping paper, twine, etc.,	23 96		
	173,408 21		
		183,257 33	
WOOD CHAIR INDUSTRY.			
SUPERINTENDENT.			
Lucius R. Hodgman,	\$1,100 00		
INSTRUCTORS.			
Frank H. Rideout,	\$858 00		
George A. Smith,	715 00		
George M. Brown,	572 00		
	2,145 00		
MISCELLANEOUS EXPENDITURES.			
Freight,	\$9 75		
Lumber,	44 15		
Nails,	1 50		
Stock,	31,283 38		
Travelling expenses,	9 05		
Varnish,	7 25		
	31,355 08		
		34,600 08	
TINWARE INDUSTRY			
EXPENDITURES.			
Tin,		153 75	
Amounts carried forward,		\$255,042 97	\$367,448 50

STATEMENT VII.

Revenue Expenses.

DETAILS 291.

MASSACHUSETTS REFORMATORY INDUSTRIES — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$255,042 97	\$367,418 50
SUNDRY INDUSTRIES.		
MISCELLANEOUS EXPENDITURES.		
Diamantine,	\$2 50	
Generator,	978 00	
Lumber,	44 72	
Upholstery goods,.	1 15	
	1,026 37	
MOTORS.		
Freight,	\$105 78	
Generators, etc.,	2,390 00	
Steam engine and fittings,	2,504 22	
	5,000 00	
		261,069 34
DETAILS No. 291.		
REFORMATORY PRISON FOR WOMEN INDUSTRIES.		
[Acts 1887, chap. 447; 1888, chap. 403; 1898, chaps. 259 and 334]		
APRON DEPARTMENT.		
INSTRUCTOR.		
W. H. Gilson,	\$660 00	
EXPENSES.		
Boxes,	\$94 53	
Commissions on sales,	938 46	
Cotton cloth,	7,344 09	
Labels, tags, etc.,	3 50	
Lace, insertion, etc.,	1,299 16	
Lawn, nainsook, etc.,	974 48	
Packing cases,	48 56	
Paper, twine, etc.,	22 28	
Sewing machines, re-		
pairs, etc.,	56 49	
Thread,	192 62	
	10,974 17	
	\$11,634 17	
LAUNDRY DEPARTMENT.		
INSTRUCTOR.		
Elma L. Turner,	\$366 66	
EXPENSES.		
Soap,	\$81 00	
Starch, etc.,	78 15	
	159 15	
	525 81	
<i>Amounts carried forward,</i>	\$12,159 98	\$628,517 84

STATEMENT VII.

Revenue Expenses.

DETAILS 292.

REFORMATORY PRISON FOR WOMEN INDUSTRIES—Concl'd.

Amounts brought forward, . . .	\$12,159 98	\$628,517 84
SHIRT DEPARTMENT.		
INSTRUCTORS.		
David F. Walsh, . . . \$1,001 00		
Florence V. Woodward, 366 66		
_____ \$1,367 66		
EXPENSES.		
Blanks, tags, labels, etc., \$9 35		
Commissions on sales, . 2,426 77		
Cotton cloth, . . . 21,946 50		
Cutting knives, . . . 2 67		
Packing cases, . . . 65 05		
Paper, twine, etc., . . 148 01		
Sewing machines and repairs, . . . 155 93		
Thread, 782 46		
_____ 25,531 74		
	26,899 40	
		39,059 38
DETAILS No. 292.		
STATE FARM INDUSTRIES.		
[Acts 1887, chap. 447; 1888, chap. 403; 1898, chaps. 269 and 334; 1899, chap. 382.]		
INSTRUCTOR.		
A. H. Pope,	\$80 00	
EXPENSES.		
Belting, etc., \$16 50		
Chair stock, 4,000 00		
Dies, stamps, etc., . . . 28 00		
Electrotypes, 43 18		
Freight and expressage, . . 422 09		
Glue, 224 27		
Hardware, 3 00		
Inks, 28 75		
Lumber, 598 12		
Machinery and repairs, . . . 7 13		
Machinists labor, 17 40		
Rope, twine, etc., 39 34		
Sandpaper, 6 60		
Tacks, 22 84		
Teaming, 10 00		
Tools, 4 52		
_____ \$5,471 74		
Amounts carried forward, .	\$80 00	\$667,577 22

STATEMENT VII. Revenue Expenses. DETAILS 293.

STATE FARM INDUSTRIES — Concluded.

Amounts brought forward,	\$5,471 74	\$80 00	\$667,577 22
Veneer,	1,571 83		
Woodworking machinery,	1,050 00	8,093 57	8,173 57

DETAILS No. 293.

EXPENSES OF STATE PRISON.

[Pub. Stat., chap. 221, sects. 6, 7 and 11; Acts 1889, chap. 412; 1894, chap. 370; 1899, chaps. 59, 245 and 331.]

SALARIES OF WARDEN AND OFFICERS.			
WARDEN.			
Benjamin F. Bridges,	\$4,000 00		
DEPUTY WARDEN.			
Nathan D. Allen,	2,000 00		
CLERK.			
Edward A. Darling,	2,000 00		
CHAPLAIN.			
J. W. F. Barnes,	2,000 00		
PHYSICIAN.			
Joseph I. McLaughlin,	1,000 00		
ENGINEER.			
Edwin B. Currier,	1,500 00		
STEWARD.			
Frank C. Dunlap,	1,200 00	\$13,700 00	
TURNKEYS.			
Alexander Fraser,	\$1,200 00		
Joseph Fuller,	1,200 00		
George McDonald,	1,200 00		
James H. Piper,	1,200 00	4,800 00	
WATCHMEN.			
Charles E. Aldrich,	\$1,200 00		
Stephen R. Anderson,	1,200 00		
Frank E. Benjamin,	1,200 00		
Michael J. Cass,	1,200 00		
Levi L. Caswell,	1,200 00		
John F. Chase,	1,200 00		
Amounts carried forward,	\$7,200 00	\$18,500 00	\$675,750 79

STATEMENT VII.

Revenue Expenses.

DETAILS 293.

EXPENSES OF STATE PRISON—*Continued.*

<i>Amounts brought forward,</i>	<i>\$7,200 00</i>	<i>\$18,500 00</i>	<i>\$675,750 79</i>
Herbert E. Chellis, . . .	1,200 00		
Cyrus R. Clark, . . .	1,200 00		
Pembroke S. Crockett, . . .	1,200 00		
Robert L. Darling, . . .	1,200 00		
Arad E. Day, . . .	1,200 00		
Thomas W. Devins, . . .	1,200 00		
Thomas H. Donovan, . . .	1,200 00		
James S. Douglass, . . .	1,200 00		
Frank H. Drake, . . .	1,200 00		
Asa L. Durgin, . . .	1,200 00		
Peter G. Fraser, . . .	1,200 00		
James W. Gwinn, . . .	1,200 00		
Merrick Hemmenway, . . .	1,200 00		
Willis J. Howard, . . .	1,200 00		
Herbert W. Hunting, . . .	1,200 00		
Edwin O. Hyde, . . .	1,200 00		
Lawrence E. Kiely, . . .	1,200 00		
Harry S. Lyman, . . .	1,200 00		
Sylvester McFarland, . . .	1,200 00		
John B. McGarrigle, . . .	1,200 00		
Joseph A. Morley, . . .	1,200 00		
John H. Oates, . . .	1,200 00		
Michael C. O'Connell, . . .	1,200 00		
George B. Pillsbury, . . .	1,200 00		
Thomas Preston, . . .	1,200 00		
Winthrop T. Robinson, . . .	1,200 00		
Sumner D. Seavey, resigned Sep- tember 30, . . .	900 00		
Eugene B. Sleeper, . . .	1,200 00		
William H. H. Smith, . . .	1,200 00		
Benjamin Stevens, . . .	1,200 00		
Frank W. Taft, . . .	1,200 00		
John H. Townsend, . . .	1,200 00		
Edward H. Witham, . . .	1,200 00		
Wood A. Witham, . . .	1,200 00		
Virgil D. York, . . .	1,200 00		
Warren H. Buswell, to first class, February, . . .	1,171 42		
Frank W. Goodwin, to first class, July, . . .	1,099 46		
Eugene C. Grover, . . .	1,000 00		
William W. Morris, to first class, July, . . .	1,100 00		
Philip H. Temple, . . .	1,000 00		
George C. J. Harcourt, . . .	800 00		
Charles E. Rogers, . . .	800 00		
Dwight B. Taylor, to second class, July, . . .	889 79		
<i>Amounts carried forward,</i>	<i>\$49,560 67</i>	<i>\$18,500 00</i>	<i>\$675,750 79</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 293.

EXPENSES OF STATE PRISON — *Continued.*

<i>Amounts brought forward,</i>	\$49,560 67	\$18,500 00	\$675,750 79
ASSISTANT WATCHMAN.			
Jesse G. Taft, September 1, . . .	233 34	56,994 01	
GROCERIES AND PROVISIONS.			
Baking powders, soda, etc., . . .	\$20 02		
Beans, peas, etc., . . .	806 53		
Bread and crackers, . . .	281 83		
Butter and cheese, . . .	137 68		
Coffee, cocoa, etc., . . .	662 90		
Eggs, . . .	168 75		
Fish, . . .	1,392 83		
Flour and meal, . . .	6,200 41		
Fruit (canned and fresh), . . .	1,048 21		
Hulled corn, . . .	259 20		
Ice, . . .	539 83		
Ketchup, sauces, etc., . . .	1 50		
Lard, . . .	8 85		
Meat (canned and fresh), . . .	10,956 10		
Milk, . . .	3,519 64		
Molasses, . . .	306 93		
Oatmeal, . . .	87 10		
Pastry, . . .	34 40		
Preserves, jams, jellies, etc., . . .	80		
Rice, barley, etc., . . .	921 47		
Salt, . . .	133 55		
Soap, . . .	747 43		
Spices, essences, etc., . . .	87 58		
Sugar, . . .	2,287 24		
Tobacco, snuff, etc., . . .	4,052 54		
Vegetables, . . .	4,915 39		
Vinegar, . . .	98 28		
Yeast (compressed), etc., . . .	256 52	39,933 51	
STORES AND SUPPLIES.			
Agricultural implements, . . .	\$16 02		
Athletic supplies, . . .	28 75		
Barrels, . . .	3 00		
Baskets, . . .	10 75		
Belting, . . .	322 62		
Blankets, bedding, etc., . . .	102 85		
Boiler compound, . . .	30 00		
Boots, shoes, etc., . . .	1,746 50		
Bricks, . . .	17 25		
Brushes, brooms, etc., . . .	410 46		
Buckets, pails, etc., . . .	8 25		
Buttons, trimmings, etc., . . .	9 50		
Canvas, duck, etc., . . .	17 20		
<i>Amounts carried forward,</i>	\$2,723 15	\$115,427 52	\$675,750 79

STATEMENT VII.

Revenue Expenses.

DETAILS 293.

EXPENSES OF STATE PRISON — *Continued.*

<i>Amounts brought forward,</i>	<i>.\$2,723 15</i>	<i>\$115,427 52</i>	<i>\$675,750 79 .</i>
Carpets, rugs, etc.,	33 01		
Castings,	131 33		
Cement, lime, sand, etc.,	206 57		
Cloth, clothing, etc.,	3,356 93		
Coal,	8,869 74		
Combs,	25 00		
Corn, oats, etc.,	336 00		
Crockery, glassware, etc.,	72 47		
Disinfectants,	59 14		
Dry goods,	1,318 09		
Electric supplies,	234 03		
Engine supplies,	94 94		
Excelsior, fibre, etc.,	187 59		
Felt,	23 90		
Fire bricks, kaolin, etc.,	25 25		
Flags, bunting, etc,	11 49		
Furnishing goods,	414 91		
Furniture,	30 00		
Gas fixtures and appliances,	80		
Glass,	157 28		
Hair (curled),	2 50		
Hardware, tools, etc.,	660 04		
Harness,	59 05		
Hats, caps, etc.,	70 96		
Hay, straw, etc.,	172 03		
Hose, etc.,	107 38		
Hot-house supplies,	7 30		
Insect powder, fly paper, etc.,	12 50		
Iron, steel, etc.,	299 01		
Kitchen utensils,	5 40		
Lamps, lanterns and supplies,	3 80		
Leather,	292 14		
Lumber,	995 14		
Machinery,	23 13		
Machinists' tools and supplies,	193 96		
Matches,	21 00		
Mattresses, protectors, etc.,	26 00		
Medicines and hospital supplies,	1,069 85		
Oil (illuminating),	11 99		
Oil (lubricating),	258 54		
Paints, oils, etc.,	1,308 67		
Paper,	453 90		
Paste,	63 61		
Photographic supplies,	25 52		
Pipe and boiler covering, materials,	6 55		
Plumbing stock and supplies,	171 30		
Potash,	53 14		
Record and account books,	86 75		
Roofing materials,	14 05		
<i>Amounts carried forward,</i>	<i>\$24,286 83</i>	<i>\$115,427 52</i>	<i>\$675,750 79</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 293.

EXPENSES OF STATE PRISON — *Continued.*

<i>Amounts brought forward,</i>	\$24,286 83	\$115,427 52	\$675,750 79
Rope,	8 85		
Rubber boots,	37 20		
Sashes, doors, blinds, etc.,	67 17		
School books and supplies,	138 69		
Seeds, plants and hot-house supplies,	9 70		
Shafting, pulleys, etc.,	49 88		
Shoe findings,	85 27		
Slate,	12 80		
Spectacles,	58 94		
Sponges,	57 62		
Stable supplies,	2 00		
Stationery and office supplies,	390 86		
Steam pipe and fittings,	14 30		
Stencils, stamps, etc.,	60		
Stoves,	6 40		
Sundries,	7 23		
Surgical instruments and supplies,	49 37		
Table furnishings,	14 00		
Tar, pitch, etc.,	37 00		
Thread,	19 24		
Tiles,	2 64		
Tin,	27 06		
Tinsmiths' supplies,	242 04		
Toilet paper,	32 50		
Type, electros, etc.,	29 26		
Vaccine points,	3 75		
Wagons and repairs,	6 00		
Wall paper,	14 40		
Window and door frames, etc.,	264 00		
Window shades, curtains, etc.,	1 52		
Wire,	7 76		
Woodenware,	62		
Wrapping paper, twine, etc.,	8 75		
		25,994 25	
MISCELLANEOUS.			
Books and repairs,	\$334 61		
Carriage hire,	32 25		
Electric lighting, gas, etc.,	2,627 53		
Entertainments,	94 00		
Expressage,	30 40		
Freight,	404 83		
Gratuities,	491 00		
Horses,	175 00		
Labor,	16 50		
Lunch to governor and council,	25 00		
Medical and surgical attendance,	208 48		
Music,	5 64		
Newspapers,	56 70		
<i>Amounts carried forward,</i>	\$4,501 94	\$141,421 77	\$675,750 79

EXPENSES OF STATE PRISON — *Concluded.*

<i>Amounts brought forward,</i>	\$4,501 94	\$141,421 77	\$675,750 79
Photographs,	18 60		
Plumbers,	18 00		
Postage,	344 95		
Printing,	5 00		
Publications,	123 16		
Repairs, boiler, etc.,	11 31		
Repairs, engine,	64 55		
Repairs, fur cape,	14 00		
Repairs, scales,	57 08		
Repairs, sewing machines,	14 70		
Repairs, wagons,	2 00		
Shoeing horses,	77 50		
Sundry incidentals,	18 94		
Telephone and telegrams,	389 20		
Transportation and travel,	69 06		
Undertaker's services,	20 00		
Veterinary surgeon's services,	5 00		
Water rates,	3,759 90		
		9,514 89	
EMPLOYEES.			
J. W. Willard, baker,	\$900 00		
C. A. Smith, fireman,	900 00		
R. S. Sanford, electrician,	895 84		
C. W. O'Connell, laborer,	546 00		
		3,241 84	
Total expenses of State Prison, 1899,			154,178 50

DETAILS No. 294.

EXPENSES MASSACHUSETTS REFORMATORY.

[Acts 1834, chap. 255; 1889, chaps. 294 and 408; 1899, chap. 66.]

SALARIES OF SUPERINTENDENT AND OFFICERS.			
SUPERINTENDENT.			
Joseph F. Scott,	\$3,500 00		
DEPUTY SUPERINTENDENT.			
Charles S. Hart,	2,000 00		
CLERK.			
Percy W. Allen,	2,000 00		
CHAPLAIN.			
William J. Batt,	2,000 00		
<i>Amounts carried forward,</i>	\$9,500 00	. . .	\$829,929 29

STATEMENT VII.

Revenue Expenses.

DETAILS 294.

EXPENSES MASSACHUSETTS REFORMATORY — *Continued.*

<i>Amounts brought forward,</i>	<i>\$9,500 00</i>	<i>. . .</i>	<i>\$829,929 29</i>
PHYSICIAN.			
George E. Titcomb, to February, .	83 33		
Theodore Chamberlain, from February,	916 67		
ENGINEER.			
Peter H. Bullock,	1,500 00		
		\$12,000 00	
TURNKEYS.			
George V. Ball,	\$1,200 00		
Robert W. Browning,	1,200 00		
Walter S. Leland,	1,200 00		
W. Irving Park,	1,176 67		
		4,776 67	
WATCHMEN.			
Daniel A. Barrett,	\$1,200 00		
George W. Blake,	1,200 00		
S. Thompson Blood,	1,200 00		
Wayne W. Blossom,	1,200 00		
John Bordman,	1,200 00		
George W. Bourne,	1,200 00		
George M. Bowker,	1,200 00		
Fredson P. Brooks,	1,200 00		
John L. Bruce,	1,200 00		
Frank H. Burrill,	1,200 00		
William O. Cadwell, died March, .	233 34		
William Chaplin,	1,200 00		
John V. Chapman,	1,200 00		
Josiah H. Chase,	1,200 00		
William A. Curley,	1,200 00		
Amos A. Elmes,	1,200 00		
Franklin E. Emery,	1,200 00		
Lawrence P. Fallon,	1,200 00		
Frank W. Gale,	1,200 00		
Fred W. Gale,	1,200 00		
Herbert L. Greene,	1,200 00		
Edgar H. Hatch,	1,200 00		
B. Frank Howe,	1,200 00		
Alonzo Joy,	1,200 00		
Charles F. Judge,	1,200 00		
George F. Knowles,	1,200 00		
Daniel A. Lakin,	1,200 00		
John H. Loring,	1,200 00		
Kenneth T. McKenzie,	1,200 00		
Robert Neff,	1,200 00		
Willard A. Parsons,	1,200 00		
Albert E. Payson,	1,200 00		
Henry H. Qua,	1,200 00		
Calvin S. Robinson,	1,200 00		
<i>Amounts carried forward,</i>	<i>\$39,833 34</i>	<i>\$16,776 67</i>	<i>\$829,929 29</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 294.

EXPENSES MASSACHUSETTS REFORMATORY — *Continued.*

<i>Amounts brought forward,</i>	\$39,833 34	\$16,776 67	\$829,929 29
Benjamin F. Russell,	1,200 00		
Forest E. Shapleigh, to November,	1,046 67		
Elmer E. Shattuck, to May,	1,200 00		
Herbert A. Slade, to June,	500 00		
Milo B. Stearns,	600 00		
Frank M. Watson,	1,200 00		
John D. Wilson,	1,200 00		
William H. Wood,	1,200 00		
Walter A. Wright,	1,200 00		
George W. Young, to June,	600 00		
John P. Allen,	1,000 00		
David L. Ball, to first class, July,	1,098 33		
Edward E. Lapham, to first class, April,	1,148 88		
James R. Lawrence, to first class, July,	1,096 67		
Ellis J. S. Miller, to first class, July,	1,094 45		
Patrick Prendergast,	1,000 00		
Frederick W. Reed,	1,000 00		
John Bowers, to second class, April,	939 45		
William Jenness,	800 00		
Wisner Park, to second class, April,	943 34		
Patrick Rowen, to first class, April,	1,076 67		
Charles H. Sweeney, second class, from February,	855 56		
John J. Connorton, third class, from July,	400 00		
		62,233 36	
INDUSTRIAL DEPARTMENT.			
SUPERINTENDENT.			
Edward M. Comery,	\$1,500 00		
INSTRUCTORS.			
Justin W. Ford, carpentry,	1,000 00		
Pehr Nilsson, sloyd,	1,000 00		
Thomas W. Ryan, plumbing,	1,000 00		
William Q. Tolman, engraving,	1,000 00		
Frank C. Ring, tinsmithing,	977 78		
Abraham Lincoln, mason work,	777 00		
Edwin A. Caldwell, drawing,	720 00		
		7,974 78	
EVENING SCHOOL.			
TEACHERS.			
Henry B. Palmer,	\$900 00		
Harold I. Judkins,	418 00		
<i>Amounts carried forward,</i>	\$1,318 00	\$86,984 81	\$829,929 29

STATEMENT VII.

Revenue Expenses.

DETAILS 294.

EXPENSES MASSACHUSETTS REFORMATORY — *Continued.*

<i>Amounts brought forward,</i>	\$1,318 00	\$86,984 81	\$829,929 29
Malcolm M. Currier,	374 00		
Fred. W. Flood,	360 00		
Walter J. Phelan,	338 00		
Howard W. Poor,	300 00		
Charles B. Rogers,	282 00		
E. W. Blossom,	256 00		
Edwin A. Caldwell,	218 00		
John J. Fitzgerald,	216 00		
Charles W. Wales,	194 00		
Frank H. Rideout,	190 00		
Richard Grant,	184 00		
John B. Studley,	104 00		
George B. Frost,	96 00		
George A. Andrews,	60 00		
		4,490 00	
OTHER EMPLOYEES.			
Ernest G. Howard, electrician, .	\$1,200 00		
Luther Frank, assistant engineer, .	1,095 00		
Alexander D. McLennan, assist- ant engineer,	1,095 00		
Charles W. Wales, book-keeper, .	1,016 66		
Thomas Curry, instructor, . . .	936 00		
Michael J. Farrell, instructor, .	936 00		
Harold I. Judkins, clerk,	900 00		
Stephen W. Maxfield, machinist, .	858 00		
Milton Butcher, hostler,	808 34		
Jacob Noll, busheller,	780 00		
Lyman A. Carr, laborer,	660 00		
Joseph R. Brown, instructor, . .	650 00		
Emma Leland, organist,	400 00		
John J. Fitzgerald, laborer, . . .	400 00		
Alfred O. L. Loring, laborer, . .	400 00		
Samuel L. Welch, laborer,	300 00		
		12,435 00	
GROCERIES AND PROVISIONS.			
Baking powders, soda, etc., . . .	\$10 52		
Beans, peas, etc.,	1,385 75		
Bread and crackers,	1,023 13		
Butter and cheese,	357 28		
Coffee, cocoa, etc.,	367 21		
Corn starch, farina, etc.,	8 68		
Eggs,	558 86		
Fish,	2,339 42		
Flour and meal,	7,377 56		
Fruit (canned and fresh),	254 23		
Ice,	317 47		
Lard,	33 73		
Meat (canned and fresh),	12,226 80		
Milk,	58 97		
<i>Amounts carried forward,</i>	\$26,319 61	\$103,909 81	\$829,929 29

STATEMENT VII.

Revenue Expenses.

DETAILS 294.

EXPENSES MASSACHUSETTS REFORMATORY — *Continued.*

<i>Amounts brought forward,</i>	\$26,319 61	\$103,909 81	\$829,929 29
Molasses,	219 48		
Oatmeal,	196 55		
Pastry,	196 88		
Poultry and game,	110 00		
Rice, barley, etc.,	838 28		
Salt,	251 73		
Soap,	481 63		
Spices, essences, etc.,	107 44		
Sugar,	1,032 14		
Tapioca, sago, etc.,	8 13		
Vegetables,	2,466 29		
Vinegar,	89 73		
Yeast, compressed, etc.,	99 30		
		32,412 19	
STORES AND SUPPLIES.			
Agricultural implements,	\$199 33		
Air propeller,	38 00		
Ashes,	313 68		
Athletic supplies,	17 84		
Baskets,	13 50		
Belting,	963 45		
Blacking,	4 50		
Blankets, bedding, etc.,	103 50		
Boots, shoes, etc.,	1 50		
Bricks,	460 70		
Brushes, brooms, etc.,	542 13		
Buckets, pails, etc.,	2 25		
Buttons, trimmings, etc.,	196 93		
Candles,	2 98		
Carpets, rugs, etc.,	2 50		
Castings,	313 49		
Cement, lime, sand, etc.,	201 95		
Clocks,	4 00		
Cloth, clothing, etc.,	11,281 09		
Coal,	12,008 78		
Combs,	3 00		
Corn, oats, etc.,	2,407 49		
Crockery, glassware, etc.,	985 33		
Disinfectants,	43 44		
Dry goods,	2,428 92		
Electric supplies,	769 11		
Engine supplies,	872 48		
Engraving tools and supplies,	114 55		
Excelsior, fibre, etc.,	364 00		
Fertilizers,	395 00		
Furnishing goods,	594 73		
Furniture,	195 65		
Glass,	72 21		
Hardware, tools, etc.,	1,854 60		
<i>Amounts carried forward,</i>	\$37,772 61	\$136,322 00	\$829,929 29

STATEMENT VII.

Revenue Expenses.

DETAILS 294.

EXPENSES MASSACHUSETTS REFORMATORY — *Continued.*

<i>Amounts brought forward,</i>	\$37,772 61	\$136,322 00	\$829,929 29
Harness,	151 65		
Hats, caps, etc.,	737 14		
Hay, straw, etc.,	1,631 33		
Ink,	5 00		
Insect powder, fly paper, etc.,	136 50		
Iron, steel, etc.,	2,096 44		
Kitchen utensils,	8 53		
Ladders, steps, etc.,	6 00		
Lamps, lanterns and supplies,	24		
Laundry machinery,	8 95		
Leather,	1,797 71		
Lightning rods,	39 20		
Locks,	19 88		
Lumber,	6,834 32		
Machinery,	6 86		
Machinists' tools and supplies,	460 04		
Map,	15 00		
Mattresses, protectors, etc.,	58 72		
Medicines and hospital supplies,	427 43		
Mirrors,	41 00		
Oil (illuminating),	25 46		
Oil (lubricating),	358 08		
Paints, oils, etc.,	2,106 41		
Paper,	1,071 26		
Paste,	19 62		
Photographic supplies,	97 13		
Pipe and boiler covering materials,	30 83		
Plumbing stock and supplies,	742 04		
Pomace,	53 85		
Potash,	573 95		
Printing supplies,	130 84		
Pumps,	16 85		
Record and account books,	318 35		
Rope,	16 33		
Rosin,	8 85		
Rubber boots,	157 68		
Rubber goods,	102 68		
Sal soda,	3 28		
School books and supplies,	292 02		
Seeds, plants and hot-house supplies,	92 80		
Shafting, pulleys, etc.,	494 69		
Shoe findings,	474 05		
Spectacles,	40 50		
Sponges,	11 00		
Stable supplies,	88 55		
Stationery and office supplies,	280 82		
Steam pipe and fittings,	1,614 11		
Steel tank,	30 00		
<i>Amounts carried forward,</i>	\$61,506 58	\$136,322 00	\$829,929 29

STATEMENT VII.

Revenue Expenses.

DETAILS 294.

EXPENSES MASSACHUSETTS REFORMATORY — *Continued.*

<i>Amounts brought forward,</i>		\$61,506 58	\$136,322 00	\$829,929 29
• Stoves,	47 93			
Sundries,	62 87			
Surgical instruments and supplies,	96 18			
Swill,	543 49			
Table furnishings,	141 67			
Tar, pitch, etc.,	48 87			
Thread,	38 96			
Tinware,	4 50			
Toilet articles,	100 83			
Toilet paper,	99 88			
Trolley,	15 00			
Type, electros, etc.,	116 64			
Typewriter,	94 40			
Typewriter supplies,	14 82			
Upholstery supplies,	5 86			
Vaccine points,	34 50			
Wagons,	81 00			
Wall paper,	46 79			
Window and door frames, etc.,	28 20			
Window shades, curtains, etc.,	12 54			
Wire,	40 71			
Wire rope,	24 75			
Woodenware,	72 87			
Wrapping paper, twine, etc.,	32 58			
			63,312 42	
MISCELLANEOUS.				
Blacksmith,	\$450 00			
Books and repairs,	13 26			
Christmas decorations,	63 50			
Covering steam pipes,	59 40			
Entertainments,	436 10			
Expenses as delegate,	238 75			
Expressage,	489 61			
Freight,	3,355 33			
Labor,	306 23			
Laundry work,	13 46			
Live stock,	893 50			
Lunch to Governor and Council,	30 00			
Machinists,	105 75			
Mason work,	156 00			
Medical and surgical attendance,	102 88			
Music,	18 21			
Newspapers,	118 35			
Postage,	1,261 50			
Printing,	12 00			
Publications,	22 10			
Repairs, engine and boilers,	256 20			
Repairs, fire-arms,	3 00			
Repairs, machinery,	15 00			
<i>Amounts carried forward,</i>	\$8,420 13	\$199,634 42	\$829,929 29	

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

EXPENSES MASSACHUSETTS REFORMATORY — *Concluded.*

<i>Amounts brought forward,</i>	\$8,420 13	\$199,684 42	\$829,929 29
Repairs, organ,	13 79		
Repairs, sewing machines,	170 64		
Repairs, wagons,	50 05		
Return of escaped prisoners,	112 92		
Shoeing horses,	2 00		
Steam fitters,	888 00		
Sundry incidentals,	27 30		
Telephone and telegrams,	441 23		
Transportation and travel,	334 75		
Tuning pianos,	5 50		
Veterinary surgeon's services,	150 00		
Water rates,	3,300 00		
		18,916 31	
Total expenses of Massachusetts Reformatory, 1899,			213,550 73

DETAILS No. 295.

EXPENSES REFORMATORY PRISON FOR WOMEN.

[Pub. Stat., chap. 231, sects. 43 and 47; Acts 1884, chap. 43; 1887, chap. 341; 1888, chap. 327; 1892, chap. 211; 1897, chap. 329; 1899, chap. 32.]

SALARIES OF SUPERINTENDENT AND OFFICERS.			
SUPERINTENDENT.			
Ellen C. Johnson, died June 28,	\$988 89		
Frances A. Morton, acting superintendent from July 19, superintendent from December 26,	951 61		
DEPUTY SUPERINTENDENT.			
Frances A. Morton, to July 18,	500 00		
CHAPLAIN.			
Ettie L. Lee,	1,000 00		
PHYSICIAN.			
Frances W. Potter,	1,000 00		
CLERK.			
Susie P. Brooks,	800 00		
ENGINEER.			
G. Henry Putnam,	1,038 89		
		\$6,279 39	
<i>Amounts carried forward,</i>		\$6,279 39	\$1,043,480 02

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Continued.*

<i>Amounts brought forward,</i>	.	.	.	\$6,279 39	\$1,048,480 02
MATRONS.					
Gertrude Brannen,	.	.	.	\$380 00	
Martha A. Stafford,	.	.	.	218 32	
Della J. Graham,	.	.	.	118 87	
				717 19	
DEPUTY MATRONS.					
Mary R. Fitch,	.	.	.	\$350 00	
Emma A. Pond,	.	.	.	350 00	
Augusta F. Martin,	.	.	.	350 00	
Catherine Van Allen,	.	.	.	333 47	
Emeline Shedd,	.	.	.	326 66	
Lena R. Ballou,	.	.	.	294 58	
Helen M. Weeman,	.	.	.	270 28	
Mary MacKenzie,	.	.	.	245 84	
				2,520 88	
ASSISTANT MATRONS.					
Ada L. Batchelor,	.	.	.	\$316 67	
Lizzie J. Rinehart,	.	.	.	308 34	
Mary L. Partridge,	.	.	.	300 00	
Ophelia E. Burnham,	.	.	.	300 00	
Helen B. Masters,	.	.	.	300 00	
Martha E. Mills,	.	.	.	294 16	
Minnie A. Tarbell,	.	.	.	188 33	
Sarah H. Inman,	.	.	.	159 17	
Isabella Walker and others,	.	.	.	1,075 83	
				3,242 50	
ATTENDANTS.					
Frank G. Proctor,	.	.	.	\$720 00	
Helen G. Brannen,	.	.	.	230 67	
Caroline Sparks,	.	.	.	130 00	
Julia R. Thompson and others,	.	.	.	690 17	
				1,770 84	
FARMERS.					
Frank P. Stockwell,	.	.	.	\$720 00	
George F. Arnold,	.	.	.	720 00	
Joseph H. Wheeler,	.	.	.	575 00	
John Grimbleston,	.	.	.	560 00	
William Lambertson,	.	.	.	519 00	
Willard J. Turner,	.	.	.	446 67	
Milford G. Fellows,	.	.	.	365 00	
Charles E. Hall,	.	.	.	280 00	
Fred. H. Harrington,	.	.	.	230 00	
J. Fred Johnson and others,	.	.	.	218 00	
				4,633 67	
OTHER EMPLOYEES.					
CARPENTER.					
J. Hendry Flett,	.	.	.	\$720 00	
<i>Amounts carried forward,</i>	.	.	.	\$720 00	\$19,164 42
					\$1,048,480 02

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Continued.*

<i>Amounts brought forward,</i>	\$720 00	\$19,164 42	\$1,043,480 02
FIREMEN.			
Harlan J. Davis,	678 61		
Albert Morris,	600 00		
Charles G. Parker,	600 00		
Nelson L. Haynes,	600 00		
STABLEMAN.			
Daniel Whitehead,	720 00		
WATCHMEN.			
Gardner H. Haynes,	730 00		
George L. Works,	428 00		
Jerome Hyde,	302 00		
		5,378 61	
GROCERIES AND PROVISIONS.			
Baking powders, soda, etc.,	\$38 48		
Beans, peas, etc.,	137 24		
Bread and crackers,	75 61		
Butter and cheese,	55 77		
Coffee, cocoa, etc.,	79 58		
Corn starch, farina, etc.,	2 00		
Eggs,	26 90		
Fish,	434 32		
Flour and meal,	1,672 75		
Fruit (canned and fresh),	86 95		
Gelatine, etc.,	9 45		
Hulled corn,	73 47		
Ice,	586 60		
Ketchup, sauces, etc.,	20		
Lard,	3 60		
Macaroni,	4 87		
Meat (canned and fresh),	2,832 49		
Molasses,	621 32		
Oatmeal,	63 65		
Poultry and game,	134 80		
Rice, barley, etc.,	77 57		
Salt,	63 35		
Soap,	115 30		
Spices, essences, etc.,	29 00		
Sugar,	294 81		
Tea,	30 94		
Vegetables,	182 58		
Vinegar,	12 81		
Yeast (compressed), etc.,	31 66		
		7,778 07	
STORES AND SUPPLIES.			
Agricultural implements,	\$144 87		
Baskets,	2 75		
Beeswax,	4 50		
<i>Amounts carried forward,</i>	\$152 12	\$32,321 10	\$1,043,480 02

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Continued.*

<i>Amounts brought forward,</i>	\$152 12	\$32,321 10	\$1,043,480 02
Belting,	50 79		
Blasting material, tools, etc.,	6 00		
Boots, shoes, etc.,	424 42		
Bricks,	120 39		
Brushes, brooms, etc.,	174 68		
Buckets, pails, etc.,	13 17		
Buttons, trimmings, etc.,	6 34		
Carpets, rugs, etc.,	308 94		
Castings,	110 02		
Cement, lime, sand, etc.,	78 58		
Clocks,	2 85		
Cloth, clothing, etc.,	29 00		
Coal,	4,224 49		
Corn, oats, etc.,	1,422 17		
Crockery, glassware, etc.,	28 02		
Disinfectants,	2 50		
Drain pipe, tiles, etc.,	25 21		
Dry goods,	722 75		
Electric supplies,	710 22		
Engine supplies,	15 18		
Fertilizers,	766 92		
Furnishing goods,	31 59		
Furniture,	119 25		
Garden supplies,	9 00		
Gasoline,	9 30		
Generator,	870 00		
Hardware, tools, etc.,	312 08		
Harness,	18 65		
House furnishing goods,	184 00		
Ink,	4 00		
Insect powder, fly paper, etc.,	8 25		
Kitchen utensils,	26 00		
Laundry machinery,	49 59		
Lumber,	1,029 92		
Mattresses, protectors, etc.,	29 50		
Medicines and hospital supplies,	324 73		
Mirrors,	20 00		
Oil (illuminating),	25 82		
Oil (lubricating),	128 84		
Paints, oils, etc.,	114 28		
Paste,	60		
Plumbing stock and supplies,	159 69		
Potash,	92 89		
Record and account books,	60 21		
Record dials,	6 00		
Roofing materials,	6 12		
Rubber goods,	11 25		
Sandpaper,	7 25		
Seeds, plants and hot-house supplies,	272 94		
<i>Amounts carried forward,</i>	\$13,326 51	\$32,321 10	\$1,043,480 02

STATEMENT VII.

Revenue Expenses.

DETAILS 295.

EXPENSES REFORMATORY PRISON FOR WOMEN — *Continued.*

<i>Amounts brought forward,</i>	\$13,326 51	\$32,321 10	\$1,043,480 02
Shoe findings,	5 50		
Spectacles,	13 35		
Stable supplies,	3 55		
Stationery and office supplies,	97 02		
Steam kettles,	43 50		
Steam pipe and fittings,	681 44		
Stencils, stamps, etc.,	2 37		
Stoves,	2 65		
Sundries,	18 74		
Surgical instruments and supplies,	5 50		
Table furnishings,	53 20		
Tinware,	31 00		
Toilet paper,	9 00		
Typewriter supplies,	3 00		
Vaccine points,	7 52		
Wagons,	8 40		
Water pipe,	30 62		
Water still,	350 00		
Window shades, curtains, etc.,	20 25		
Woodenware,	58 40		
Wrapping paper, twine, etc.,	45 09		
		14,816 61	
MISCELLANEOUS.			
Analysis of water,	\$42 87		
Appraisal of property,	20 00		
Blacksmithing,	93 14		
Books and repairs,	42 51		
Carpenter work,	166 99		
Carriage hire,	269 25		
Dental surgery,	1 00		
Electricians,	69 50		
Engineering services,	44 40		
Entertainments,	25 00		
Expenses as delegate,	176 50		
Expressage,	391 55		
Fire alarm,	50 00		
Freight,	1,120 85		
Hire of teams,	4 50		
Horse,	180 00		
Inspection of boilers,	10 00		
Labor,	2,510 96		
Live stock,	549 50		
Mason work,	527 91		
Medical and surgical attendance,	58 61		
Newspapers,	7 50		
Plumbing,	121 66		
Postage,	175 57		
Printing,	1 25		
Publications,	4 00		
<i>Amounts carried forward,</i>	\$6,665 02	\$47,137 71	\$1,043,480 02

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

EXPENSES REFORMATORY PRISON FOR WOMEN — Concluded.

Amounts brought forward,	\$6,665 02	\$47,137 71	\$1,043,480 02
Repairs, agricultural implements,	20 25		
Repairs, electrical,	2 63		
Repairs, furniture,	2 09		
Repairs, machinery,	10 85		
Repairs, roofs,	51 94		
Repairs, wagons, carts, etc.,	106 47		
Rent of pasture,	10 00		
Return of escaped prisoners,	13 00		
Shoeing horses,	54 33		
Sundry incidentals,	20 15		
Teaming,	31 50		
Telephone and telegrams,	279 17		
Transportation and travel,	370 78		
Veterinary surgeon's services,	32 00		
		7,670 18	
SEWERS.			
Town of Framingham, maintenance of sewer,		600 00	
Total expenses of Reformatory Prison for Women, 1899,			55,407 89

DETAILS No. 296.

EXPENSES STATE FARM.

[Pub. Stat., chap. 83; Acts 1884, chap. 297; 1887, chap. 264; 1890, chap. 58.]

SALARIES OF SUPERINTENDENT AND OFFICERS.			
SUPERINTENDENT.			
Hollis M. Blackstone,	\$3,000 00		
ASSISTANT SUPERINTENDENT.			
Benjamin F. Robinson,	1,000 00		
PHYSICIANS, ETC.			
J. Frank Blair,	1,000 00		
Edwin E. Markham,	140 00		
H. Edward Siske,	120 83		
CLERK.			
Henry J. Strand,	1,200 00		
STENOGRAPHER.			
Alice M. Boutwell,	365 00		
Amounts carried forward,	\$6,825 83		\$1,098,887 91

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

EXPENSES STATE FARM — Continued.

<i>Amounts brought forward,</i>		\$6,825 83	.	.	.	\$1,098,887 91
ENGINEER AND ASSISTANTS.						
William J. Turnbull,	.	.	.	598	83	
W. T. R. Slater,	.	.	.	565	00	
M. H. Osgood,	.	.	.	545	00	
Rodney A. Moore,	.	.	.	235	67	
James Bradford,	.	.	.	227	50	
Herbert A. Bacon,	.	.	.	75	00	
						\$9,072 83
OVERSEERS.						
Walter E. Temple,	.	.	.	\$720	00	
Benjamin A. Atkins,	.	.	.	600	00	
E. L. Benner,	.	.	.	600	00	
Z. D. Baker,	.	.	.	480	00	
W. E. Bowler,	.	.	.	480	00	
H. S. Porter,	.	.	.	480	00	
						3,360 00
INSANE DEPARTMENT.						
MEDICAL DIRECTOR.						
Charles A. Drew,	.	.	.	\$1,800	00	
ASSISTANT PHYSICIANS.						
Butler Metzger,	.	.	\$600	01		
H. W. Mitchell,	.	.	250	01		
					850	02
INTERNES.						
Frank E. Farmer,	.	.	\$140	00		
Butler Metzger,	.	.	75	00		
James R. Berwick,	.	.	64	17		
					279	17
SUPERVISOR.						
Melvin Hatch,	.	.	.	536	66	
ATTENDANTS.						
B. F. Tibbetts,	.	.	\$450	00		
E. W. Cramer,	.	.	420	00		
Dana Tibbetts,	.	.	420	00		
John W. Hicks,	.	.	420	00		
A. N. Pond,	.	.	417	50		
C. R. Tibbetts,	.	.	417	50		
J. C. Slater,	.	.	390	00		
D. H. Clark,	.	.	390	00		
L. H. Cramer,	.	.	390	00		
Horace G. Cox,	.	.	390	00		
P. B. McNeils,	.	.	387	50		
S. J. Fullerton,	.	.	372	50		
S. H. Goins,	.	.	362	92		
Frank P. Stone,	.	.	362	50		
C. H. Searle,	.	.	350	00		
<i>Amounts carried forward,</i>		\$3,465 85		\$12,432 83		\$1,098,887 91

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

EXPENSES STATE FARM — *Continued.*

<i>Amounts brought forward,</i>		<i>.\$3,465 85</i>	<i>\$12,432 33</i>	<i>\$1,098,887 91</i>
Arthur N. Flagg, . . .	\$347 50			
R. A. Taylor, . . .	346 67			
Fred Folsom, . . .	343 42			
E. F. White, . . .	335 00			
Richard Crawshaw, . . .	335 00			
B. C. Knowlton, . . .	330 42			
L. W. Castle, . . .	330 00			
Joseph L. Pullen, . . .	330 00			
Harry C. Wilson, . . .	325 00			
E. H. Boehmer, . . .	323 16			
Miles E. Cramer, . . .	317 50			
B. H. Hammond, . . .	312 50			
Charles E. Knox, . . .	312 50			
Herman E. Flagg, . . .	287 50			
Herbert F. Jackson, . . .	235 00			
D. W. York, . . .	225 33			
Pearl F. Levensaler, . . .	220 00			
C. W. Deering, . . .	196 50			
Raymond R. Tibbetts, . . .	150 00			
Allen Troxall, . . .	137 50			
George A. Carr, . . .	135 00			
B. F. Trego, . . .	132 00			
H. B. Toothaker, . . .	130 42			
William L. Pullen, . . .	125 00			
Asher A. Rowe, . . .	125 00			
Fred R. Fraser, . . .	120 00			
F. L. Castle, . . .	113 75			
Allen J. McDonald, . . .	104 16			
Charles A. Benton and others, . . .	608 30			
	13,274 55			
OTHER EMPLOYEES.			16,740 40	
BAKER.				
Peter Bazinett, . . .	\$600 00			
COOKS.				
George W. Cappers, . . .	\$186 66			
Marion Cappers, . . .	117 50			
Helen M. Emmons, . . .	88 00			
L. A. Downs, . . .	60 83			
R. M. Laidlaw, . . .	30 00			
	482 99			
DOMESTIC.				
M. H. Holway, . . .	216 00			
FARMERS.				
George E. Bacon, . . .	\$1,000 00			
Henry S. Keith, . . .	600 00			
<i>Amounts carried forward,</i>	<i>.\$1,298 99</i>	<i>\$29,172 73</i>	<i>\$1,098,887 91</i>	

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

EXPENSES STATE FARM — Continued.

Amounts brought forward,	\$1,298 99	\$29,172 78	\$1,098,887 91
E. E. Bacon, . . .	\$600 00		
E. W. Sawyer, . . .	540 00		
Michael Lynch, . . .	480 00		
Frank F. Rice, . . .	480 00		
E. J. Holway, . . .	420 00		
E. S. Kingsley, . . .	385 00		
George W. Cleaves, . . .	360 00		
Herbert W. Grant and others, . . .	498 33		
	5,368 33		
FIREMAN.			
John Emmerson, . . .	180 00		
GARDENERS.			
Henry Paulsen, . . .	\$146 66		
W. H. Taylor, . . .	68 00		
	214 66		
GATEMEN.			
Charles H. Dickinson, . . .	\$305 00		
John Higgins, . . .	123 00		
	428 00		
HOUSEKEEPER.			
Sarah F. Blackstone, . . .	300 00		
LAUNDRESS.			
Belle Benner, . . .	355 00		
MECHANICS.			
BLACKSMITH.			
Timothy Breenan, . . .	\$60 00		
CARPENTER.			
E. B. Purrington, . . .	28 54		
WHEELWRIGHT.			
B. C. Hopper, . . .	25 00		
	113 54		
MESSENGER.			
W. A. McGeoch, . . .	305 00		
NURSES.			
M. J. Hamilton, . . .	\$475 00		
W. J. Hamilton, . . .	360 00		
W. E. Allen and others, . . .	483 75		
	1,318 75		
WATCHMEN.			
Andrew D. Grant, . . .	\$540 00		
Francis S. Pratt, . . .	410 00		
	950 00		
	10,827 27		
Amounts carried forward,		\$40,000 00	\$1,098,887 91

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

EXPENSES STATE FARM — *Continued.*

<i>Amounts brought forward,</i>		\$40,000 00	\$1,098,887 91
GROCERIES AND PROVISIONS.			
Baking powder, soda, etc.,	\$128 76		
Beans, peas, etc.,	1,206 70		
Bread and crackers,	106 73		
Butter and cheese,	107 16		
Butterine,	1,224 00		
Candy,	26 89		
Coffee, cocoa, etc.,	865 36		
Corn starch, farina, etc.,	2 60		
Eggs,	484 26		
Fish,	2,175 72		
Flour and meal,	12,806 38		
Fruit (canned and fresh),	507 21		
Ketchup, sauces, etc.,	75		
Lard,	182 13		
Macaroni,	3 00		
Meat (canned and fresh),	14,433 35		
Milk,	541 95		
Molasses,	500 23		
Oatmeal,	153 05		
Olive oil,	4 25		
Pickles,	7 00		
Poultry and game,	627 06		
Preserves, jams, jellies, etc.,	90		
Rice, barley, etc.,	223 89		
Salt,	125 50		
Soap,	369 51		
Soups (canned),	299 15		
Spices, essences, etc.,	164 80		
Sugar,	2,067 27		
Tapioca, sago, etc.,	34 87		
Tea,	1,860 20		
Tobacco, snuff, etc.,	1,568 36		
Vegetables,	1,792 28		
Vinegar,	68 63		
Yeast (compressed), etc.,	92 40		
		44,762 30	
STORES AND SUPPLIES.			
Agricultural implements,	\$633 62		
Ashes,	92 71		
Athletic supplies,	3 88		
Baskets,	41 25		
Belting,	17 46		
Blacking,	3 60		
Blasting material, tools, etc.,	40 00		
Boots, shoes, etc.,	42 00		
Bricks,	8 75		
Brushes, brooms, etc.,	381 75		
Buckets, pails, etc.,	20 13		
<i>Amounts carried forward,</i>	\$1,285 15	\$84,762 30	\$1,098,887 91

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

EXPENSES STATE FARM — *Continued.*

<i>Amounts brought forward,</i>	\$1,285 15	\$84,762 30	\$1,098,887 91
Buttons, trimmings, etc., . . .	176 86		
Carpets, rugs, etc., . . .	78 00		
Cassocks,	25 00		
Castings,	823 50		
Caustic soda,	89 71		
Cement, lime, sand, etc., . . .	1 85		
Clocks,	84 67		
Cloth, clothing, etc., . . .	1,987 26		
Coal,	10,699 87		
Combs,	30 00		
Corn, oats, etc.,	3,909 81		
Crockery, glassware, etc., . . .	384 52		
Disinfectants,	43 20		
Dry goods,	6,266 96		
Electric supplies,	179 12		
Engine supplies,	111 74		
Excelsior, fibre, etc.,	209 41		
Fence posts,	88 50		
Fertilizers,	1,981 36		
Fire bricks, kaolin, etc., . . .	53 88		
Fireworks,	124 10		
Furnishing goods,	892 23		
Furniture,	57 00		
Gasoline,	102 12		
Glass,	75 79		
Hardware, tools, etc.,	998 81		
Harness,	143 01		
Hats, caps, etc.,	60 00		
Hay, straw, etc.,	385 98		
Hose, etc.,	46 00		
Ink,	5 00		
Insect powder, fly paper, etc., . . .	74 50		
Iron, steel, etc.,	538 92		
Kitchen utensils,	37 35		
Ladders, steps, etc.,	18 30		
Lamps, lanterns and supplies, . . .	2 50		
Lasts,	22 75		
Laundry machinery,	80 00		
Laundry supplies,	49 82		
Leather,	2,670 45		
Locks,	12 71		
Lumber,	1,223 29		
Machinery,	195 00		
Machinists' tools and supplies, . . .	21 50		
Mattresses, protectors, etc., . . .	31 60		
Medical books,	166 58		
Medicines and hospital supplies, . . .	1,190 35		
Microscope and fittings,	132 98		
Mirrors,	4 05		
<i>Amounts carried forward,</i>	\$37,323 06	\$84,762 30	\$1,098,887 91

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

EXPENSES STATE FARM—Continued.

<i>Amounts brought forward,</i>	\$37,323 06	\$84,762 30	\$1,098,887 91
Naphtha,	24 62		
Oil (illuminating),	199 18		
Oil (lubricating),	255 04		
Paints, oils, etc.,	1,142 42		
Paris green, etc.,	100 00		
Photographic supplies,	35 97		
Pipe and boiler covering materials,	117 18		
Plumbing stock and supplies,	113 89		
Record and account books,	117 71		
Rope,	16 05		
Rubber boots,	110 88		
Rubber matting,	42 64		
Sal soda,	2 63		
Scales,	10 50		
Seeds, plants and hot-house supplies,	469 11		
Shafting, pulleys, etc.,	6 02		
Shoe findings,	192 80		
Spectacles,	29 18		
Stable supplies,	435 53		
Stationery and office supplies,	248 60		
Steam kettles,	330 70		
Steam pipe and fittings,	534 95		
Steam pumps,	60 00		
Stencils, stamps, etc.,	2 50		
Stoves,	42 20		
Sundries,	67 61		
Surgical instruments and supplies,	183 03		
Tallow,	21 84		
Thread,	167 41		
Tinsmith's supplies,	245 42		
Toilet paper,	133 50		
Upholstery supplies,	9 47		
Wagons,	60 00		
Wall paper,	15 88		
Wheelbarrows,	77 25		
Window and door frames, etc.,	28 25		
Window guards,	186 00		
Window shades, curtains, etc.,	32 00		
Wire,	25 40		
Wire laths,	104 80		
Wire netting,	28 59		
Woodenware,	49 88		
		43,399 59	
MISCELLANEOUS.			
Appraisal of property,	\$125 00		
Blacksmith,	180 00		
Blacksmithing,	44 70		
Board and care of horse,	5 75		
<i>Amounts carried forward,</i>	\$355 45	\$128,161 89	\$1,098,887 91

STATEMENT VII.

Revenue Expenses.

DETAILS 296.

EXPENSES STATE FARM — *Concluded.*

<i>Amounts brought forward,</i>	\$355 45	\$128,161 89	\$1,098,887 91
Books and repairs,	8 00		
Carpenter work,	1,034 25		
Chaplain's services,	556 00		
Entertainments,	44 10		
Expenses as delegate,	53 90		
Expressage,	852 57		
Freight,	2,457 72		
Gratuities,	2,380 01		
Hire of teams,	204 90		
Labor,	341 06		
Live stock,	747 50		
Making cider,	16 80		
Mason work,	279 50		
Medical and surgical attendance, .	49 00		
Moving building,	125 00		
Music,	16 10		
Newspapers,	22 25		
Painters,	40 00		
Pipe covering, applied,	14 83		
Plumbers,	225 00		
Postage,	857 10		
Printing,	127 50		
Publications,	25 00		
Repairs, engines,	20 43		
Repairs, machinery,	46 08		
Repairs, plumbing,	5 25		
Repairs, roofing,	67 96		
Repairs, steam pump,	65 66		
Repairs, wagons,	410 88		
Return of escaped prisoners, . . .	206 40		
Shoeing horses,	21 00		
Sundry incidentals,	11 46		
Surveying,	134 37		
Teaming,	455 22		
Telephone and telegrams,	506 40		
Tinsmiths,	125 49		
Transportation and travel,	1,482 81		
Trustees' travel,	137 28		
Veterinary surgeon's services, . .	7 50		
Wheelwright,	150 00		
		13,687 73	
Total expenses of State Farm, 1899, .		.	141,849 62
<i>Amount carried forward,</i>		.	\$1,240,737 53

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

DETAILS No. 297.		
EXPENSES LYMAN SCHOOL FOR BOYS.		
[Pub. Stat., chap. 89; Acts 1884, chap. 323; 1895, chap. 428; 1896, chap. 382; 1899, chap. 55.]		
Amount brought forward,		\$1,240,737 53
SALARIES OF SUPERINTENDENT AND OFFICERS.		
SUPERINTENDENT.		
Theodore F. Chapin,	\$2,000 00	
ASSISTANT SUPERINTENDENT.		
Walter M. Day,	876 77	
PHYSICIAN.		
F. E. Corey,	308 00	
ENGINEER.		
James W. Clark,	900 00	
CLERK.		
Mabel B. Teesdale,	\$247 53	
Gertrude B. Day,	56 81	
	304 34	\$4,389 11
MATRONS.		
Maria B. Chapin,	\$400 00	
Lillia B. Burhoe,	252 05	
Mabel M. King,	250 27	
Susie E. Wheeler,	250 00	
Sarah E. Goss,	250 00	
Mabel G. Moore,	250 00	
Margaret J. Ord,	250 00	
Leonora S. Day,	250 00	
Mary E. Greeley,	241 50	
Jennie E. Perry,	125 00	2,518 82
TEACHERS.		
James D. Littlefield,	\$1,000 00	
Anna L. Wilcox,	800 00	
Alliston Greene,	800 00	
Mary L. Pettit,	695 85	
Fannie H. Wheelock,	437 52	
Mary F. Wilcox,	436 83	
M. Everett Howard,	400 00	
Emma F. Newton,	400 00	
Flora J. Dyer,	400 00	
Marion L. Cole,	370 84	
Jennie M. Wood,	333 33	
Stella M. Osgood,	333 33	
Amounts carried forward,	\$6,407 20	\$6,907 93
		\$1,240,737 53

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

EXPENSES LYMAN SCHOOL FOR BOYS— *Continued.*

<i>Amounts brought forward,</i>	<i>.\$6,407 20</i>	<i>\$6,907 93</i>	<i>\$1,240,737 53</i>
Mary L. Brown,	333 33		
Hattie M. Trask,	212 26		
Mary E. Brackett,	195 59		
		7,148 38	
OTHER EMPLOYEES.			
IN CHARGE OF FAMILIES.			
Mr. and Mrs. W. J. Wilcox, .	\$874 10		
Mr. and Mrs. C. H. Hallier, .	845 53		
Mr. and Mrs. E. A. Pierce, .	842 53		
Mr. and Mrs. I. F. Swift, .	831 05		
Mr. and Mrs. G. W. Bullock, .	571 22		
Mr. and Mrs. W. L. Pettingill, .	562 93		
Mr. and Mrs. F. W. Wetmore, .	387 96		
Mr. and Mrs. A. S. Meserve, .	365 11		
Mr. and Mrs. G. F. Pettingill, .	338 38		
Mr. and Mrs. W. F. Brackett, .	338 23		
Mr. and Mrs. H. E. Kimball, .	272 33		
Mr. and Mrs. C. A. Merrill, .	206 57		
Mr. and Mrs. H. I. Skillings, .	162 65		
		6,598 59	
BAKER.			
Mary E. Brown,	\$249 94		
CARPENTER.			
A. Russell King,	479 46		
CHAPLAINS.			
F. Nichols and others, . . .	265 00		
FARMERS.			
Charles S. Graham, . . .	\$700 00		
Frank M. Watts,	169 73		
A. M. Jones,	28 77		
	898 50		
HOUSEKEEPER.			
Emma L. Burgess,	273 05		
NURSES.			
Edith Howard,	\$179 27		
Bertha J. Surry,	43 05		
	222 32		
PAINTER.			
Harry G. Nye,	275 00		
SEAMSTRESS.			
Fannie S. Mitchell,	250 00		
STOREKEEPER.			
Prescott G. Brown,	500 00		
<i>Amounts carried forward,</i>	<i>.\$3,413 27</i>	<i>\$20,654 90</i>	<i>\$1,240,737 53</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

EXPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

<i>Amounts brought forward,</i>	<i>.\$8,413 27</i>	<i>\$20,654 90</i>	<i>\$1,240,737 53</i>
SUBSTITUTES.			
Mr. and Mrs. John W. Mason,	\$402 21		
L. Florence Edmunds,	155 14		
Lillian T. Peasley,	115 07		
Grace A. Hubbard,	98 41		
Maria H. Braley,	94 30		
Alice C. Skillings,	85 25		
Caroline I. Montfort,	36 41		
John J. Murphy,	18 85		
Lucy A. Tibbitts and others,	136 81		
	<u>1,142 45</u>		
TEAMSTERS.			
John T. Perkins,	\$400 00		
Arthur E. Flint,	100 00		
	<u>500 00</u>		
WATCHMEN.			
Mial M. Thompson,	\$333 33		
Thomas F. Carey,	31 15		
	<u>364 48</u>		
SUPERVISOR AND ASSISTANTS AT BERLIN.			
SUPERINTENDENT.			
Emily L. Warner,	\$600 00		
ASSISTANTS.			
Mr. and Mrs. Ira G. Dudley,	800 00		
	<u>1,400 00</u>		
MISCELLANEOUS.			
Alfred E. Studley and others,	256 39		
	<u>7,076 59</u>		
GROCERIES AND PROVISIONS.			
Baking powders, soda, etc.,	\$48 41		
Beans, peas, etc.,	542 83		
Bread and crackers,	93 35		
Butter and cheese,	767 38		
Butterine,	546 00		
Coffee, cocoa, etc.,	137 46		
Corn starch, farina, etc.,	6 35		
Fish,	702 19		
Flour and meal,	2,692 64		
Fruit (canned and fresh),	853 16		
Gelatine, etc.,	11 04		
Ice,	484 72		
Ketchup, sauces, etc.,	6 00		
Lard,	26 73		
	<u>Amounts carried forward,</u>	<u>\$27,731 49</u>	<u>\$1,240,737 53</u>
	<i>.\$6,918 26</i>		

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

EXPENSES LYMAN SCHOOL FOR BOYS — Continued.

<i>Amounts brought forward,</i>	\$6,918 26	\$27,731 49	\$1,240,737 53
Macaroni,	7 38		
Meat (canned and fresh),	2,394 15		
Milk,	6 00		
Molasses,	333 36		
Oatmeal,	177 90		
Olive oil,	50		
Pastry, etc.,	4 88		
Pickles,	4 35		
Poultry and game,	128 00		
Preserves, jams, jellies, etc.,	2 40		
Rice, barley, etc.,	100 76		
Salt,	42 85		
Soap,	158 35		
Spices, essences, etc.,	71 90		
Sugar,	791 33		
Tapioca, sago, etc.,	5 77		
Tea,	52 41		
Vegetables,	231 88		
Vinegar,	6 64		
Yeast (compressed), etc.,	158 13		
		11,597 20	
STORES AND SUPPLIES.			
Agricultural implements,	\$159 01		
Baskets,	15 04		
Beeswax,	41 60		
Belting,	4 63		
Blacking,	9 50		
Blasting material, tools, etc.,	4 38		
Boots, shoes, etc.,	1,509 02		
Bricks,	16 41		
Brushes, brooms, etc.,	253 80		
Buckets, pails, etc.,	12 15		
Buttons, trimmings, etc.,	32 23		
Candles,	4 32		
Cane for seating chairs,	34 74		
Carpets, rugs, etc.,	221 20		
Castings,	101 08		
Cement, lime, sand, etc.,	93 45		
Clocks,	5 00		
Cloth, clothing, etc.,	1,966 31		
Coal,	5,649 43		
Combs,	18 75		
Corn, oats, etc.,	2,317 62		
Crockery, glassware, etc.,	152 70		
Disinfectants,	41 25		
Dry goods,	738 51		
Electric supplies,	138 12		
Engine supplies,	4 00		
Fertilizers,	51 50		
<i>Amounts carried forward,</i>	\$13,595 75	\$39,328 69	\$1,240,737 53

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

EXPENSES LYMAN SCHOOL FOR BOYS—*Continued.*

<i>Amounts brought forward,</i>	\$13,595 75	\$39,828 69	\$1,240,737 58
Furnishing goods,	992 95		
Furniture,	159 37		
Hair (curled),	95 20		
Hardware, tools, etc.,	935 05		
Harness,	58 50		
Hats, caps, etc.,	204 32		
Hay, straw, etc.,	20 64		
House furnishing goods,	5 08		
Ink,	8 10		
Insect powder, fly paper, etc.,	16 80		
Iron, steel, etc.,	33 12		
Kitchen utensils,	54 60		
Ladders, steps, etc.,	9 60		
Lamps, lanterns and supplies,	6 56		
Laundry supplies,	15 47		
Leather,	126 04		
Locks,	30 00		
Lumber,	675 66		
Machinists' tools and supplies,	53 25		
Mattresses, protectors, etc.,	2 00		
Medicines and hospital supplies,	236 11		
Milk cans,	28 14		
Oil (illuminating),	15 20		
Oil (lubricating),	5 50		
Paints, oils, etc.,	702 33		
Paper,	237 98		
Paste,	9 00		
Peat moss,	329 70		
Photographic supplies,	5 30		
Plumbing stock and supplies,	51 25		
Potash,	40 00		
Printing supplies,	22 05		
Record and account books,	52 43		
Rope,	95		
Rubber boots,	144 12		
Rubber goods,	6 91		
Sashes, doors, blinds, etc.,	21 71		
School books and supplies,	186 45		
Seeds, plants and hot-house supplies,	363 30		
Shoe findings,	102 91		
Spectacles,	15 75		
Stable supplies,	14 10		
Stationery and office supplies,	99 52		
Steel posts,	26 00		
Stone steps,	22 05		
Stoves,	2 94		
Sundries,	68 79		
Surgical instruments and supplies,	13 86		
<i>Amounts carried forward,</i>	\$19,917 36	\$39,828 69	\$1,240,737 58

STATEMENT VII.

Revenue Expenses.

DETAILS 297.

EXPENSES LYMAN SCHOOL FOR BOYS — *Continued.*

<i>Amounts brought forward,</i>	\$19,917 36	\$39,328 69	\$1,240,737 53
Table furnishings,	8 10		
Table linen,	66 90		
Thread,	16 99		
Tiles,	107 25		
Tinware,	44 92		
Toilet paper,	126 46		
Travelling bags, trunks, etc.,	77 10		
Type, electros, etc.,	22 71		
Typewriter supplies,	2 07		
Upholstery supplies,	30 00		
Wagons,	239 00		
Wall paper,	121 25		
Window and door frames, etc.,	31 55		
Wire,	9 17		
Wire fence,	67 48		
Wire mats,	11 66		
Woodenware,	14 08		
Wrapping paper, twine, etc.,	58 86		
		20,972 91	
MISCELLANEOUS.			
Beehives,	\$2 13		
Blacksmithing,	46 50		
Books and repairs,	197 78		
Carriage hire,	31 62		
Concreting,	84 40		
Electric lighting, gas, etc.,	1,616 46		
Electricians,	92 00		
Expenses as delegate,	67 50		
Expressage,	275 91		
Freight,	525 06		
Inspection of boilers,	16 00		
Labor,	361 46		
Laundry work,	3 33		
Live stock,	509 50		
Mason work,	215 53		
Medical and surgical attendance,	51 44		
Music,	6 30		
Newspapers,	92 00		
Painters,	539 12		
Plumbers,	36 73		
Postage,	220 19		
Printing,	69 15		
Publications,	158 43		
Repairs, boiler,	49 25		
Repairs, electrical,	52 67		
Repairs, furniture,	20 00		
Repairs, machinery,	67 17		
Repairs, plumbing,	5 57		
Repairs, typewriter,	10 48		
<i>Amounts carried forward,</i>	<i>\$5,423 68</i>	<i>\$60,301 60</i>	<i>\$1,240,737 53</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES LYMAN SCHOOL FOR BOYS — <i>Concluded.</i>		
<i>Amounts brought forward,</i>	\$5,423 68	\$60,301 60 \$1,240,737 53
Repairs, wagons, etc., . . .	58 27	
Rent of pasture, . . .	45 00	
Rent of swimming pier, . . .	8 00	
Return of escaped prisoners, . . .	171 36	
Shoeing horses, . . .	82 42	
Sundry incidentals, . . .	47 67	
Surveying, . . .	8 00	
Teaming, . . .	228 93	
Telephone and telegrams, . . .	301 10	
Transportation and travel, . . .	403 74	
Tuning pianos, . . .	4 80	
Water rates, . . .	430 00	
		7,212 97
BOARDING OUT CHILDREN.		
Paid for board and clothing, . . .		4,489 04
Total expenses of Lyman School for Boys, 1899, . . .		72,003 61
DETAILS No. 298.		
EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS.		
[Pub. Stat., chap. 89; Acts 1895, chap. 428; 1896, chap. 382; 1899, chaps. 97 and 812.]		
SALARIES OF SUPERINTENDENT AND OFFICERS.		
SUPERINTENDENT.		
Luann L. Brackett, . . .	\$1,200 00	
FARMER AND STEWARD.		
N. C. Brackett, . . .	650 04	
FOREMAN.		
E. P. Woodbury, . . .	573 57	
PHYSICIAN.		
C. P. Fitzgerald, . . .	250 02	
CLERK.		
E. B. Thompson, . . .	397 88	
		\$3,071 51
<i>Amounts carried forward,</i>		\$3,071 51 \$1,312,741 14

STATEMENT VII

Revenue Expenses.

DETAILS 298.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS — *Cont'd.*

<i>Amounts brought forward,</i>		\$3,71 51	\$1,312,741 14
MATRONS.			
L. D. Mayhew,	\$382 69		
J. C. Trask,	374 55		
A. M. T. Eno,	369 06		
C. L. Everingham,	362 98		
E. B. Eames, and others,	544 10		
		2,033 38	
TEACHERS.			
G. L. Smith,	\$338 71		
A. R. Westman,	337 11		
A. Hawley,	334 96		
M. R. Weyland,	314 27		
H. H. Allan,	309 46		
E. A. Bartlett,	296 45		
E. Warren,	282 39		
A. L. Brackett,	197 90		
M. C. Young and others,	191 86		
		2,603 12	
HOUSEKEEPERS.			
M. W. Voter,	\$331 67		
M. Trapp,	331 13		
M. Torrey,	298 14		
I. E. Brown,	229 99		
K. E. Wight,	215 99		
C. H. Cleaves,	209 03		
B. G. Foss,	156 24		
L. R. Bean and others,	628 45		
		2,460 64	
LABORERS.			
G. K. Wight,	\$415 20		
W. A. Smith,	406 79		
W. W. Wilson,	400 32		
W. A. Smith,	335 00		
A. L. Saunders,	266 10		
A. E. Brown,	220 81		
A. W. Cleaves,	217 39		
A. L. Smart and others,	260 87		
		2,522 48	
MISCELLANEOUS.			
L. E. Holder,	\$341 38		
E. V. Morse,	271 86		
O. V. Edwards,	234 00		
		847 24	
GROCERIES AND PROVISIONS.			
Baking powders, soda, etc.,	\$23 71		
Beans, peas, etc.,	98 23		
Bread and crackers,	81 59		
Butter and cheese,	547 77		
Coffee, cocoa, etc.,	158 03		
<i>Amounts carried forward,</i>	\$909 33	\$13,538 37	\$1,312,741 14

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS — *Cont'd.*

<i>Amounts brought forward,</i>	\$909 33	\$13,538 37	\$1,312,741 14
Eggs,	104 63		
Fish,	542 63		
Flour and meal,	625 22		
Fruit (canned and fresh),	283 64		
Gelatine, etc.,	16 30		
Hulled corn,	30 32		
Ketchup, sauces, etc.,	3 97		
Macaroni,	4 38		
Meat (canned and fresh),	1,410 76		
Milk,	6 85		
Molasses,	461 69		
Oatmeal,	41 23		
Pickles,	9 79		
Poultry and game,	33 69		
Rice, barley, etc.,	41 22		
Salt,	33 30		
Soap,	177 30		
Spices, essences, etc.,	35 74		
Sugar,	492 37		
Tapioca, sago, etc.,	5 60		
Tea,	14 87		
Vegetables,	200 06		
Yeast (compressed), etc.,	1 88		
		5,486 77	
STORES AND SUPPLIES.			
Agricultural implements,	\$140 54		
Baskets,	7 15		
Blacking,	2 88		
Blankets, bedding, etc.,	3 20		
Boots, shoes, etc.,	967 32		
Brushes, brooms, etc.,	101 77		
Buckets, pails, etc.,	37 80		
Buttons, trimmings, etc.,	90 74		
Candles,	2 52		
Carpets, rugs, etc.,	41 25		
Cement, lime, sand, etc.,	2 50		
Clocks,	6 75		
Cloth, clothing, etc.,	350 27		
Coal,	2,134 81		
Combs,	6 00		
Corn, oats, etc.,	2,015 92		
Crockery, glassware, etc.,	122 97		
Disinfectants,	3 44		
Dry goods,	1,832 95		
Electric annunciator,	45 00		
Engine supplies,	1 75		
Fertilizers,	232 27		
Furnishing goods,	58 01		
Furniture,	46 90		
<i>Amounts carried forward,</i>	\$8,254 71	\$19,025 14	\$1,312,741 14

STATEMENT VII.

Revenue Expenses.

DETAILS 298.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS — *Cont'd.*

<i>Amounts brought forward,</i>	<i>\$8,254 71</i>	<i>\$19,025 14</i>	<i>\$1,312,741 14</i>
Gasoline,	9 15		
Gasoline engine,	239 87		
Glass,	3 50		
Hair (curled),	1 26		
Hardware, tools, etc.,	124 95		
Harness,	29 50		
Hats, caps, etc.,	57 75		
Insect powder, fly paper, etc.,	19 40		
Kitchen utensils,	19 77		
Lamps, lanterns and supplies,	38 11		
Laundry machinery,	37 99		
Laundry supplies,	3 66		
Lumber,	538 07		
Machinists' tools and supplies,	10 50		
Matches,	2 50		
Mattresses, protectors, etc.,	66 60		
Medicine and hospital supplies,	81 62		
Mirrors,	6 00		
Oil (illuminating),	188 80		
Oil (lubricating),	33 22		
Paints, oils, etc.,	215 50		
Paste,	1 20		
Plumbing stock and supplies,	48 61		
Record and account books,	69		
Rubber boots,	109 29		
Rubber goods,	6 30		
School books and supplies,	23 43		
Seeds, plants and hot-house supplies,	211 30		
Shoe findings,	3 00		
Silver-plated ware,	76 76		
Spectacles,	29 20		
Stable supplies,	2 35		
Stationery and office supplies,	68 57		
Sundries,	10 05		
Table furnishings,	18 98		
Thread, yarn, etc.,	142 14		
Tin,	70 56		
Tinware,	21 97		
Toilet paper,	31 25		
Travelling bags, trunks, etc.,	102 85		
Wall paper,	9 10		
Wheelbarrows,	12 00		
Wire,	25 29		
Woodenware,	66 61		
Wrapping paper, twine, etc.,	72		
		11,074 65	
MISCELLANEOUS.			
Appraisal of property,	\$20 00		
Blacksmithing,	45 20		
<i>Amounts carried forward,</i>	<i>\$65 20</i>	<i>\$30,099 79</i>	<i>\$1,312,741 14</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 299.

EXPENSES STATE INDUSTRIAL SCHOOL FOR GIRLS — *Concl'd.*

<i>Amounts brought forward,</i>	\$65 20	\$30,099 79	\$1,312,741 14
Books and repairs,	57 34		
Carriage hire,	14 00		
Chaplain's services,	225 00		
Concreting,	53 15		
Dental surgery,	16 50		
Entertainments,	10 00		
Expressage,	124 15		
Freight,	106 04		
Installation of telephone, electric bells, annunciators, etc.,	658 60		
Labor,	72 00		
Live stock,	660 50		
Medical and surgical attendance,	1 50		
Music,	4 07		
Newspapers, magazines, etc.,	110 32		
Photographs,	4 69		
Plumbing,	90 74		
Postage,	130 69		
Printing,	37 05		
Publications,	90 51		
Repairs, electrical,	25 36		
Repairs, engine,	10 25		
Repairs, plumbing,	101 25		
Repairs, roofing,	10 14		
Repairs, sewing machines,	4 70		
Repairs, wagons,	32 15		
Return of escaped prisoners,	40 00		
Shoeing horses,	120 26		
Sundry incidentals,	10 77		
Telephone and telegrams,	219 47		
Transportation and travel,	545 72		
Tuning pianos,	8 75		
		3,660 87	
BOARDING OUT CHILDREN.			
Paid for board and clothes,		1,737 90	
Total expenses of State Industrial School for Girls, 1899,			35,498 56

DETAILS No. 299.

EMPLOYMENT OF PRISONERS IN MAKING GOODS
FOR THE USE OF PUBLIC INSTITUTIONS.

[Acts 1898, chap. 334; 1899, chap. 334.]

CLOTH INDUSTRY.			
SUPERINTENDENT.			
James Dunlop, Jr.,		\$125 00	
<i>Amounts carried forward,</i>		\$125 00	\$1,348,239 70

STATEMENT VII.

Revenue Expenses.

DETAILS 300.

EMPLOYMENT OF PRISONERS IN MAKING GOODS FOR THE
USE OF PUBLIC INSTITUTIONS — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$125 00	\$1,348,239 70
CLERK.		
Malcolm M. Currier, . . .	66 67	
INSTRUCTORS.		
William Illingsworth, . . .	81 00	
Charles H. Jenkins, . . .	81 00	
John A. Buguey, . . .	67 50	
James Dunlop, Sr., . . .	67 50	
Stuart Farquhar, . . .	67 50	
Henry Howe, . . .	67 50	
George H. Newry, . . .	67 50	
Walter F. Stevenson, . . .	67 50	
MISCELLANEOUS EXPENSES.		
Beam castings, . . .	28 18	
Buttons, linings, etc., . . .	24 20	
Canvas, . . .	75 00	
Chalk, . . .	2 40	
Cotton, . . .	849 85	
Dye stuffs, . . .	774 49	
Freight, . . .	14 68	
Hand cards, . . .	9 00	
Heddles, . . .	5 40	
Machinery, parts, etc., . . .	13 64	
Mill supplies, . . .	39 35	
Reeds, . . .	8 64	
Scales, . . .	28 67	
Shoddy, . . .	55 50	
Shuttles, . . .	63 58	
Tags, labels, etc., . . .	4 90	
Tools, . . .	1 80	
Travelling expenses, . . .	1 30	
Wool, . . .	6,574 77	
Yarn, . . .	9 72	
		9,343 74
DETAILS No. 300.		
EDUCATION OF CHILDREN FROM LYMAN AND INDUSTRIAL SCHOOLS.		
[Acts 1896, chap. 382; 1899, chap. 55.]		
LYMAN SCHOOL.		
Town of Athol, . . .	\$11 00	
of Barre, . . .	14 00	
of Berlin, . . .	47 50	
<i>Amounts carried forward,</i> . . .	\$72 50	\$1,357,583 44

STATEMENT VII.

Revenue Expenses.

DETAILS 301 AND 302.

EDUCATION OF CHILDREN FROM LYMAN AND INDUSTRIAL SCHOOLS—*Concluded.*

<i>Amounts brought forward,</i>	\$72 50		\$1,357,583 44
Town of Blandford,	11 00		
of Georgetown,	8 00		
of Goshen,	23 00		
of Granville,	11 00		
of Hampden,	18 00		
of Holden,	36 00		
of Lancaster,	40 50		
of New Braintree,	11 00		
of Oakham,	14 50		
of Rowley,	13 00		
of Rutland,	87 50		
of Sterling,	1 50		
of Winchendon,	27 50		
of Yarmouthport,	15 50		
		\$390 50	
STATE INDUSTRIAL SCHOOL.			
Town of Barnstable,		16 50	407 00
DETAILS No. 301.			
TRUSTEES LYMAN AND INDUSTRIAL SCHOOLS.			
[Acts 1895, chap. 428; 1899, chap. 36.]			
Elizabeth G. Evans, travelling expenses,		\$243 23	
Elizabeth C. Putnam, travelling expenses,		145 30	
M. J. Sullivan, travelling expenses,		57 74	
H. C. Greeley, travelling expenses,		31 95	
E. C. Sanford, travelling expenses,		24 69	
J. W. McDaniel, travelling expenses,		14 33	517 24
DETAILS No. 302.			
TRUSTEES LYMAN AND INDUSTRIAL SCHOOLS,			
AGENTS.			
[Acts 1895, chap. 428; 1899, chap. 55.]			
Walter A. Wheeler, agent,—			
Services,	\$1,600 00		
Expenses,	1,006 43		
		\$2,606 43	
Asa F. Howe, visitor,—			
Services,	\$1,200 00		
Expenses,	619 68		
		1,819 68	
<i>Amounts carried forward,</i>		\$4,426 11	\$1,358,507 68

STATEMENT VII.

Revenue Expenses.

DETAILS 303.

TRUSTEES LYMAN AND INDUSTRIAL SCHOOLS, AGENTS —

Concluded.

Amounts brought forward,		\$4,426 11	\$1,358,507 68
John H. Cummings, visitor, —			
Services,	\$683 34		
Expenses,	874 93		
		1,558 27	
MISCELLANEOUS EXPENSES.			
Clerical assistance,	\$6 50		
Stationery, etc.,	37 41		
Telephone and telegrams,	125 29		
Travel,	780 00		
		949 20	
			6,933 58

DETAILS No. 303.

COMMISSIONERS OF PRISONS.

[Pub. Stat., chap. 219; Acts 1884, chap. 275; 1887, chap. 315; 1888, chap. 328; 1889, chap. 294; 1895, chap. 431; 1897, chap. 350; 1899, chap. 12.]

COMMISSIONERS.			
Herbert D. Ward, .	.	} without compensation..	
Mary V. O'Callaghan, .	.		
Margaret P. Russell, .	.		
Henry Parkman, .	.		
Arthur H. Wellman, .	.		
SECRETARY.			
J. Warren Bailey, .	.	.	\$2,500 00
CLERKS.			
Mary M. Joy, .	.	.	\$1,000 00
Katherine A. Kiley, .	.	.	900 00
Gertrude E. Humphrey, .	.	.	720 00
Alice M. Chapin, .	.	.	80 00
Jennie E. Reed, .	.	.	22 58
			2,722 58
AGENTS.			
George E. Cornwall, .	.	.	\$1,600 00
Philip T. Davis, .	.	.	1,200 00
Charles L. Colgate, .	.	.	1,200 00
G. A. Tappan, .	.	.	1,046 67
			5,046 67
TRAVELLING EXPENSES.			
Charles H. Colgate, .	.	.	\$798 25
Philip T. Davis, .	.	.	723 55
G. A. Tappan, .	.	.	208 26
Amounts carried forward, .	\$1,730 06	\$10,269 25	\$1,365,441 25

STATEMENT VII.

Revenue Expenses.

DETAILS 304.

COMMISSIONERS OF PRISONS — *Concluded.*

<i>Amounts brought forward,</i>	\$1,730 06	\$10,269 25	\$1,365,441 26
George E. Cornwall,	160 34		
Herbert D. Ward,	118 86		
J. W. Bailey,	48 83		
Margaret P. Russell,	40 13		
M. V. O'Callaghan,	31 08		
Arthur H. Wellman,	9 87		
Carriage hire,	66 00		
Delegates to National Prison Conference,	236 48		
		2,441 65	
MISCELLANEOUS EXPENSES.			
Badges,	\$6 50		
Directory,	5 50		
Floral design,	15 00		
Handcuffs, billets, etc.,	17 20		
Messenger,	8 85		
Newspapers,	12 00		
Postage,	150 06		
Printing,	514 71		
Publications,	24 00		
Revolvers, etc.,	24 70		
Stationery and office supplies,	78 59		
Sundry incidentals,	15		
Telephone and telegrams,	70 61		
Typewriter supplies,	10 25		
		938 12	
Total expenses of Commissioners of Prisons, 1899,			13,649 02

DETAILS No. 304.

AIDING PRISONERS DISCHARGED FROM STATE PRISON.

[Pub. Stat., chap. 219, sect. 26; Acts 1895, chap. 383; 1899, chap. 12.]

EXPENDED FOR ASSISTANCE.			
Assistance,		\$26 00	
Clothing,		539 21	
Employment bureau fees,		9 63	
Food and lodging,		1,167 66	
Stationery, etc.,		26 75	
Sundry incidentals,		18 95	
Tools and outfits,		109 01	
Travel,		449 66	
			2,346 87
<i>Amount carried forward,</i>			\$1,381,437 15

STATEMENT VII.

Revenue Expenses.

DETAILS 305 AND 306.

DETAILS No. 305.		
AGENT FOR AIDING DISCHARGED FEMALE PRISONERS.		
[Pub. Stat., chap. 219; Acts 1888, chap. 417; 1897, chap. 350; 1899, chap. 12.]		
Amount brought forward,		\$1,381,437 15
AGENT.		
Georgia A. Russell,	\$1,000 00	
EXPENDED FOR ASSISTANCE.		
Board at temporary asylum at		
Dedham,	\$507 00	
Clothing,	964 95	
Employment bureau fees,	64 50	
Food and lodging,	422 42	
Medicine,	10 20	
Sundry incidentals,	324 73	
Travel and assistance,	515 60	
	2,809 40	
MISCELLANEOUS EXPENSES.		
Postage and expressage,	\$43 97	
Stationery, etc.,	52 27	
Telephone and telegrams,	2 10	
	98 34	
		3,907 74
DETAILS No. 306.		
AIDING PRISONERS DISCHARGED FROM MASSACHUSETTS REFORMATORY.		
[Acts 1884, chap. 255; 1887, chap. 395; 1899, chap. 12.]		
EXPENDED FOR ASSISTANCE.		
Clothing,	\$707 39	
Employment bureau fees,	2 50	
Food and lodging,	1,294 83	
Medicines, etc.,	5 00	
Messenger, etc.,	18 25	
Sundry incidentals,	10 90	
Tools,	139 82	
Travel,	1,057 80	
		3,236 49
Amount carried forward,		\$1,388,581 38

STATEMENT VII.

Revenue Expenses.

DETAILS 307 TO 309.

DETAILS No. 307.

REMOVAL OF PRISONERS TO AND FROM STATE AND COUNTY PRISONS.

[Pub. Stat., chap. 219; Acts 1884, chap. 265; 1887, chap. 375; 1890, chaps. 180 and 278; 1899, chap. 12.]

Amount brought forward,		\$1,388,581 38
Abbott, W. A.,	\$5 78	
Atkinson, Amos,	8 24	
Bailey, J. Warren,	16 32	
Bartlett, Charles A.,	6 61	
Brewer, George E.,	5 10	
Bumps, William G.,	5 00	
Cornwall, George E.,	58 20	
Cummings, John H.,	2 90	
Davis, Philip T.,	225 61	
Dugan, C. A.,	7 00	
Dunham, George,	5 65	
Hart, Charles S.,	3 25	
Kendall, Charles A.,	12 85	
Nutt, George,	3 96	
Proctor, William H.,	20 02	
Rhoades, Frederick A.,	12 22	
Sullivan, Maurice,	5 79	
Wells, Arthur G.,	3 89	
		408 39

DETAILS No. 308.		
PROBATION OFFICERS.		
[Acts 1891, chap. 356; 1899, chap. 36.]		
Richard Keefe, compensation,	\$500 00	
George F. Williams, compensation,	10 00	
		510 00

DETAILS No. 309.		
ARREST OF FUGITIVES FROM JUSTICE.		
[Acts 1899, chap. 8.]		
William B. Watts, expenses in connection with the Antonio Di Blasi case,		600 00
Total reformatory and correctional expenses, 1899,		\$1,390,099 77

PUBLIC BUILDINGS.

DETAILS No. 810.

STATE ALMSHOUSE, TEWKSBURY.

[Res. 1896, chap. 93; 1897, chap. 63; 1898, chap. 107; Acts 1897, chap. 432; 1898, chap. 556; 1899, chaps. 42 and 385.]

PAID FROM APPROPRIATION OF 1897.		
MATERNITY WARDS.		
H. A. Page, superintendent of construction,	\$100 00	
Carpenter work,	673 88	
Cement, lime, etc.,	40 60	
Iron work,	62 98	
Lathing,	9 00	
Lumber,	177 95	
Mason work,	67 50	
Registers, etc.,	193 47	
Sinks,	15 50	
Tiles,	144 70	
		\$1,485 58
PAID FROM APPROPRIATION OF 1898.		
CONSUMPTIVES' HOSPITAL.		
John A. Fox, architect,	\$1,700 00	
H. A. Page, superintendent of construction,	902 00	
J. W. Bennett & Co., contract,	19,436 00	
Thomas Parker & Co., contract,	4,300 00	
Bricks,	35 00	
Castings,	166 98	
Cement, lime, etc.,	488 85	
Carpenters,	18 00	
Freight and expressage,	37 50	
Hardware,	10 28	
Hydrant,	23 89	
Labor,	10 00	
Lumber, etc.,	103 60	
Mason work,	823 35	
Pipe and fittings,	444 36	
Surveying,	72 50	
Wall plates, beams, etc.,	75 41	
		28,647 72
Amount carried forward,		\$30,133 30

STATEMENT VII.

Revenue Expenses.

DETAILS 310.

STATE ALMSHOUSE, TEWKSBURY — *Concluded.*

<i>Amount brought forward,</i>	.	.	.	\$30,133 30	
PAINTING.					
Brushes, etc.,	.	.	.	\$119 90	
Ladders,	.	.	.	22 00	
Painters,	.	.	.	722 24	
Paints, oils, etc.,	.	.	.	1,602 71	
					2,466 85
MEN'S HOSPITAL.					
Bricks,	.	.	.	\$299 25	
Carpenter work,	.	.	.	18 00	
Cement, lime, etc.,	.	.	.	70 00	
Copper,	.	.	.	40 07	
Freight,	.	.	.	187 20	
Lumber,	.	.	.	107 36	
Mason work,	.	.	.	500 74	
Stone,	.	.	.	20 21	
Window and door frames, sashes, etc.,	.	.	.	70 00	
Ventilating pipes,	.	.	.	328 69	
					1,641 52
PAID FROM APPROPRIATION OF 1899.					
FURNISHING CONSUMPTIVES' HOSPITAL.					
Electrical supplies,	.	.	.	\$95 56	
Moving boilers,	.	.	.	100 00	
Smoke stack,	.	.	.	276 05	
Steam pipe and fittings,	.	.	.	2,857 24	
Tank, stack and castings,	.	.	.	912 70	
					4,241 55
LAND.					
Charles H. Tucker,	.	.	.	\$1,400 00	
Examination of title,	.	.	.	19 00	
					1,419 00
MEN'S DORMITORY.					
John A. Fox, architect,	.	.	.	\$400 00	
Bricks,	.	.	.	1,458 85	
Bricklaying,	.	.	.	1,900 00	
Carpenter work,	.	.	.	94 16	
Cement, lime, etc.,	.	.	.	285 00	
Freight	.	.	.	443 20	
Hardware,	.	.	.	173 58	
Iron,	.	.	.	39 52	
Iron beams,	.	.	.	43 20	
Iron castings, etc.,	.	.	.	1,123 00	
Lumber,	.	.	.	906 85	
Mason work,	.	.	.	629 00	
Surveying,	.	.	.	12 00	
Timbers,	.	.	.	819 00	
					8,327 36
STEAM PIPES.					
Covering steam pipes,	.	.	.	1,850 59	
					\$50,080 17
<i>Amount carried forward,</i>	.	.	.	.	\$50,080 17

STATEMENT VII

Revenue Expenses.

DETAILS 311.

DETAILS No. 311.

STATE PRISON AT BOSTON.

[Res. 1898, chaps. 54 and 81; Acts 1898, chaps. 328, 409 and 516.]

Amount brought forward,		\$50,080 17
PAID FROM APPROPRIATION OF 1898.		
DEATH PENALTY BUILDING.		
Bricks,	\$16 88	
Castings,	8 38	
Cement,	23 50	
Duck,	10 30	
Electricians,	130 00	
Electrical supplies,	125 56	
Enamel,	5 70	
Furniture,	15 00	
Hardware,	3 84	
Iron doors,	21 00	
Lumber,	3 64	
Plumbing supplies,	11 67	
Rubber matting,	12 15	
Travelling expenses,	97 33	
		\$484 95
ELECTRIC PLANT.		
Automatic engine,	\$1,050 00	
Belting,	122 55	
Corrugated matting,	38 48	
Dynamo converter,	1,253 22	
Electrical supplies,	782 42	
Fiber conduit,	26 00	
Freight, etc.,	7 61	
Hardware,	32 86	
Installing lights, etc.,	434 95	
Lamps, fixtures, etc.,	672 95	
Lumber,	133 51	
Paints, oils, etc.,	3 00	
Post hoods, etc.,	160 00	
Services of electrical experts,	200 00	
Shafting, pulleys, etc.,	7 75	
Steam pipe, etc.,	61 53	
Switchboard, links, etc.,	522 04	
Water gauges,	7 00	
		5,515 87
SHOP ROOM.		
Hardware,	\$49 28	
Lumber,	408 65	
		457 93
		6,458 75
Amount carried forward,		\$56,538 92

STATEMENT VII.

Revenue Expenses.

DETAILS 312 AND 313.

DETAILS No. 312.		
MASSACHUSETTS REFORMATORY.		
[Res. 1897, chap. 60; 1898, chap. 37; 1899, chap. 44; Acts 1897, chap. 433; 1898, chap. 409; 1899, chap. 331.]		
Amount brought forward,		\$56,538 92
PAID FROM APPROPRIATION OF 1898.		
REPAIRS, LAND, ETC.		
Plumbing, stock and supplies, . \$1,620 00		
Wall paper, 51 86		
	\$1,671 86	
BOILERS.		
Boiler and setting, \$1,026 24		
Boiler pads, rivets, etc., . . . 14 20		
Fire bricks, 157 38		
Steam pipe and fittings, . . . 126 84		
	1,324 66	
WATER TANKS		
Pipe and fittings, \$617 74		
Tanks, 281 98		
	899 72	
		3,896 24
DETAILS No. 313.		
REFORMATORY PRISON FOR WOMEN.		
[Res. 1898, chap. 28; 1899, chap. 37; Acts 1898, chap. 409; 1899, chap. 331.]		
PAID FROM APPROPRIATION OF 1898.		
BATH ROOMS.		
F. S. Hand & Co., contract, . . \$273 15		
Inspection of plumbing, 11 35		
Steel ceiling, 65 50		
	\$350 00	
PAINTING.		
Painters, \$359 62		
Paints, oils, etc., 245 16		
	604 78	
PAID FROM APPROPRIATION OF 1899.		
FLOORS.		
James Daisley, contract, . . \$1,120 00		
Lumber, 24 00		
	1,144 00	
		2,098 78
Amount carried forward,		\$62,533 94

STATEMENT VII.	Revenue Expenses.	DETAILS 314.
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DETAILS No. 314.

STATE FARM AT BRIDGEWATER.

[Res. 1897, chaps. 55 and 57; 1898, chap. 82; 1899, chaps. 65 and 67; Acts 1897, chap. 422; 1898, chaps. 51 and 516; 1899, chap. 385.]

Amount brought forward,		\$62,533 94
PAID FROM APPROPRIATION OF 1897.		
SEWERAGE AND LAND.		
Bricks,	\$121 46	
Castings,	72 80	
Drain pipe,	955 22	
Gravel screens,	41 40	
Mason work,	169 00	
	\$1,359 88	
PAID FROM APPROPRIATION OF 1898.		
BARN.		
Carpenter work,	\$520 00	
Castings,	117 75	
Cement, lime, etc.,	47 00	
Conductors, gutters, etc.,	375 75	
Freight and express,	4 50	
Galvanized iron ventilators,	121 79	
Gravel roofing,	218 10	
Lumber,	664 75	
Painters,	40 00	
Paints, oils, etc.,	80 95	
Shingles,	192 50	
Stanchion castings,	251 67	
Tin, sheet iron, etc.,	37 46	
Windows,	32 40	
	2,704 62	
PRISON.		
Samuel J. Brown, architect,	\$100 00	
Bed springs,	174 00	
Bricks,	1,064 94	
Carpenter work,	844 63	
Castings,	132 37	
Cement, lime, etc.,	491 60	
Concreting,	208 58	
Cook,	88 00	
Drain and sewer pipe,	25 16	
Electricians,	362 50	
Electrical supplies,	702 89	
Foreman of carpenters,	581 00	
Foreman of laborers,	320 00	
Foreman of masons,	695 00	
Freight and expressage,	54 45	
Glass,	23 60	
Amounts carried forward,	\$5,868 72	\$4,064 50
		\$62,533 94

STATEMENT VII.

Revenue Expenses.

DETAILS 314.

STATE FARM AT BRIDGEWATER—*Continued.*

<i>Amounts brought forward,</i>	<i>\$5,868 72</i>	<i>\$4,064 50</i>	<i>\$62,533 94</i>
Granite, etc.,	317 95		
Gravel roofing,	556 16		
Hardware,	187 23		
Heating apparatus,	1,237 50		
Iron, steel, etc.,	52 14		
Locks,	274 00		
Lumber,	1,552 18		
Mason work,	1,963 50		
Painters,	320 00		
Paints, oils, etc.,	1,398 76		
Pipe covering,	14 99		
Plumbers,	203 18		
Plumbers' stock and supplies,	200 06		
Sand screens,	22 00		
Sheathing paper,	22 88		
Steam fitters,	545 00		
Steam pipe and fittings,	839 14		
Tiles,	16 88		
Travelling expenses, electric en- gineer,	26 50		
Windows, doors, etc.,	173 60		
Window guards,	471 30		
Wire,	37 18		
		16,300 85	
WATER FILTRATION.			
Harrison L. House, engineer,	\$780 07		
Drain pipe,	155 61		
		935 68	
PAID FROM APPROPRIATION OF 1899.			
FEMALE PRISON.			
Bed springs,	\$47 50		
Bricks,	1,260 25		
Carpenter work,	519 00		
Castings,	94 21		
Cement, lime, etc.,	495 95		
Cook,	66 00		
Electrical supplies,	101 10		
Foreman of carpenters,	45 50		
Foreman of laborers,	80 00		
Foreman of masons,	208 00		
Freight and expressage,	77 13		
Gravel roofing,	192 52		
Hardware,	164 01		
Iron ties,	33 12		
Lumber,	1,004 57		
Mason work,	1,309 25		
Muriatic acid,	5 43		
Painters,	40 00		
<i>Amounts carried forward,</i>	<i>\$5,743 54</i>	<i>\$21,301 03</i>	<i>\$62,533 94</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 314.

STATE FARM AT BRIDGEWATER — *Concluded.*

<i>Amounts brought forward,</i>	<i>\$5,743 54</i>	<i>\$21,301 03</i>	<i>\$62,533 94</i>
Paints, oils, etc.,	88 31		
Pipe covering materials,	33 75		
Plumbers,	231 50		
Plumbers' stock and supplies,	546 82		
Sheet iron,	30 69		
Steam fitters,	121 00		
Steam pipe and fittings,	710 77		
Stone,	111 50		
Windows, doors, etc.,	74 20		
Window guards,	35 50		
		7,727 58	
LAND.			
George R. Paine,	\$3,400 00		
O. J. Libby,	542 50		
Martin Pratt,	500 00		
Chester E. Weston,	100 00		
Nathan S. Williams,	79 50		
E. L. Cook,	43 75		
H. J. Strand,	40 00		
		4,705 75	
ASYLUM BUILDINGS. STRONG ROOMS FOR THE INSANE.			
Samuel J. Brown, architect,	\$500 00		
Bricks,	10,247 50		
Carpenter work,	280 50		
Castings,	504 82		
Cement, lime, etc.,	1,343 65		
Cook,	44 00		
Drain pipe,	993 06		
Electrical supplies,	84 84		
Foreman of carpenters,	175 00		
Foreman of laborers,	160 00		
Foreman of masons,	304 00		
Freight and expressage,	305 97		
Galvanized iron conductors,	139 06		
Granite,	1,203 75		
Hardware,	152 11		
Iron beams, etc.,	622 95		
Lumber,	3,077 40		
Mason work,	3,445 00		
Old canvas and ropes,	67 41		
Plumbers' supplies,	231 62		
Window guards,	1,472 66		
		25,354 80	
			59,089 16
<i>Amount carried forward,</i>			<i>\$121,623 10</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 315 AND 316.

DETAILS No. 315.		
LYMAN SCHOOL FOR BOYS.		
[Res. 1898, chap. 57; 1899, chap. 47; Acts 1898, chap. 409; 1899, chap. 385.]		
Amount brought forward,		\$121,623 10
PAID FROM APPROPRIATION OF 1898.		
SCHOOL BUILDING.		
C. B. Frost, contract, heating,	\$3,174 69	
G. A. Barnard, contract, slating,	1,890 82	
Bricks,	359 37	
Cement, lime, etc.,	7 18	
Electricians,	83 88	
Electrical supplies,	322 39	
Fire brick,	21 68	
Freight and expressage,	30 35	
Galvanized iron pipe,	25 02	
Glass,	306 00	
Hardware,	24 75	
Iron,	2 96	
Iron work,	39 20	
Labor,	70 03	
Lumber,	2,069 37	
Mason work,	267 28	
Plastering,	464 75	
Switch board,	27 00	
Window weights,	81 08	
	\$9,267 80	
PAID FROM APPROPRIATION OF 1899.		
WORKSHOPS.		
Cutting, Bardwell & Co., contract,	\$9,432 00	
Door frames, etc.,	75 00	
Heating apparatus,	38 74	
Labor,	3 50	
Mason work,	1,805 78	
Surveying,	8 00	
Water pipes,	52 39	
	11,415 41	
		20,683 21
DETAILS No. 316.		
STATE INDUSTRIAL SCHOOL FOR GIRLS.		
[Res. 1899, chap. 46; Acts 1899, chap. 385.]		
COTTAGE AND GRADING.		
Bricks,	\$970 46	
Bricklaying,	739 80	
Brushes,	16 25	
Amounts carried forward,	\$1,726 51	\$142,306 31

STATEMENT VII

Revenue Expenses.

DETAILS 317.

STATE INDUSTRIAL SCHOOL FOR GIRLS — *Concluded.*

<i>Amounts brought forward,</i>	\$1,726 51	\$142,306 31
Castings,	7 85	
Cement, lime, etc.,	78 30	
Concreting,	75 60	
Dry goods, etc.,	123 17	
Electric fire-alarm,	75 55	
Fire escapes,	150 00	
Freight and expressage,	332 24	
Furnace, range, etc.,	544 00	
Furniture,	116 50	
Galvanized iron pipe, labor, etc.,	18 67	
Hardware,	346 73	
Iron columns,	110 62	
Labor,	2,876 50	
Lathing,	99 00	
Laundry stove,	15 68	
Lumber, etc.,	3,879 58	
Mason work,	827 35	
Painting,	1,158 00	
Plans, specifications, etc.,	175 00	
Plastering,	808 81	
Sash cords, weights, etc.,	36 82	
Slate roofing,	571 38	
Smoke stack,	51 70	
Stone,	720 43	
Sundries,	13 65	
Teaming,	234 57	
Tiles,	7 95	
Tinware,	156 90	
Travelling expenses,	7 66	
Wall ties,	69 53	
Water pipes and laying,	51 62	
Woodenware,	48 71	
Wrought iron pipe, etc.,	68 95	
		15,580 53

DETAILS No. 317.

STATE NORMAL ART SCHOOL.

[Res. 1893, chap. 110; 1899, chaps. 61 and 62; Acts 1896, chap. 379; 1899, chap. 335.]

PAID FROM APPROPRIATION OF 1898.		
REPAIRS, ETC.		
H. J. Carlson, architect,	\$964 10	
F. J. Lyons, contract,	7,291 89	
Carpenter work,	267 41	
<i>Amounts carried forward,</i>	\$8,523 40	\$157,886 84

STATEMENT VII.

Revenue Expenses.

DETAILS 318.

STATE NORMAL ART SCHOOL—*Concluded.*

<i>Amounts brought forward,</i>	\$8,523 40	.	.	.	\$157,886 84
Coal,	171 00				
Gas fitting,	237 07				
Gas fixtures,	150 75				
Gasoline,	11 25				
Iron work,	10 00				
Plumbing,	138 00				
Steam fitting,	128 50				
				\$9,369 97	
PAID FROM APPROPRIATION OF 1899.					
PAINTING.					
George H. Hughes, contract,				1,800 00	
REPAIRS, ETC.					
W. E. Danforth, contract,	\$300 00				
Ingalls & Kendrick, contract,	246 00				
T. Castello & Co., contract,	2,396 00				
Blackboards,	258 00				
Carpenter work,	179 32				
Carpets,	54 75				
Furniture and fixtures,	1,352 60				
Gas fixtures,	35 00				
Painting,	1,854 75				
Repairs to roof,	92 59				
Shafting and pulleys,	47 00				
Show cases,	745 00				
Ventilators,	207 00				
Window shades,	207 00				
				7,975 01	
					19,144 98
DETAILS No. 318.					
STATE NORMAL SCHOOL, BRIDGEWATER.					
[Res. 1899, chap. 9; Acts 1899, chap. 232.]					
REPAIRS AND IMPROVEMENTS.					
Concreting,				\$447 25	
Curbstones,				558 90	
Painters,				90 57	
Paints, oils, etc.,				356 79	
					1,453 51
<i>Amount carried forward,</i>					\$178,485 33

STATEMENT VII.

Revenue Expenses.

DETAILS 319 AND 320.

DETAILS No. 319.

STATE NORMAL SCHOOL, WESTFIELD.

[Res. 1899, chaps. 56 and 94; Acts 1899, chaps. 385 and 481.]

<i>Amount brought forward,</i>		\$178,485 33
PRACTICE SCHOOL.		
Gardner, Pyne & Gardner, architects,	\$1,000 00	
A. W. Holton, services,	75 00	
H. C. Wood & Co., contract,	10,469 95	
Advertising,	6 00	
Plans and proposals,	15 50	
		11,566 45

DETAILS No. 320.

DANVERS INSANE HOSPITAL.

[Res. 1897, chap. 79; 1898, chap. 86; 1899, chap. 39; Acts 1897, chap. 476; 1898, chap. 516; 1899, chap. 331.]

PAID FROM APPROPRIATION OF 1897.		
ANNEX.		
Walworth Construction and Supply Company, contract,	\$1,365 00	
C. C. Cook, contract,	6,135 00	
	\$7,500 00	
PAID FROM APPROPRIATION OF 1898.		
SEWAGE PLANT.		
C. E. Turnbull & Co., contract,	\$1,576 35	
C. C. Cook, contract,	1,905 76	
Agricultural implements,	56 25	
Grass seed,	30 25	
Iron pipe,	71 50	
Labor,	251 25	
Rain gange,	128 60	
Scales,	61 00	
Siphon,	50 00	
Sundries,	5 69	
Thermometer,	73 50	
	4,210 15	
PAID FROM APPROPRIATION OF 1899.		
BOILERS.		
Hollis French & Allen Hubbard,	\$500 00	
E. C. Hodge & Co.,	5,500 00	
	6,000 00	
<i>Amounts carried forward,</i>	\$17,710 15	\$190,051 78

STATEMENT VII.

Revenue Expenses.

DETAILS 321.

DANVERS INSANE HOSPITAL — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$17,710 15	\$190,051 78
ELECTRIC LIGHT.		
Hollis French & Allen Hubbard, contract,	\$4,250 00	
Almon, Sargent & Conant, con- tract,	500 00	
Lynch & Woodward, contract,	5,500 00	
C. C. Cook,	2,000 00	
	12,250 00	
LAND.		
James J. H. Gregory,	7,000 00	
LAUNDRY MACHINERY.		
Poland Laundry Machinery Company,	1,500 00	
TELEPHONE.		
Almon, Sargent & Conant,	2,000 00	
		40,460 15

DETAILS No. 321.

MEDFIELD INSANE ASYLUM.

[Res. 1898, chap. 103; Acts 1898, chap. 556.]

PAID FROM APPROPRIATION OF 1898.		
ADMINISTRATION BUILDING.		
E. A. Snow, architect,	\$162 09	
P. H. Jackson, contract,	5,460 75	
S. Homer Woodbridge Company, services,	128 89	
Belting,	146 00	
Electric motor,	525 00	
Electrical supplies,	119 95	
Express, freight, etc.,	109 84	
Laths, etc.,	288 96	
Grindstone and frame,	65 00	
Hardware and tools,	48 28	
Iron,	41 88	
Paving stone,	181 50	
Platform scale,	44 00	
Sewing machines,	157 50	
Shafting, hangers, etc.,	19 50	
Steam fitters,	50 40	
Steam heating apparatus,	725 00	
Steam pipe and fittings,	87 32	
Tailors' tables,	20 00	
Upholstering supplies,	7 50	
Window guards,	80 00	
Woodworking machinery,	445 00	
		8,858 81
<i>Amount carried forward,</i>		\$239,370 74

STATEMENT VII.

Revenue Expenses.

DETAILS 322.

DETAILS No. 322.

NORTHAMPTON INSANE HOSPITAL.

[Res. 1898, chap. 79; 1899, chap. 68; Acts 1898, chap. 516; 1899, chap. 385.]

<i>Amount brought forward,</i>			\$239,370 74
PAID FROM APPROPRIATION OF 1898.			
ADMINISTRATION BUILDING.			
Gardner, Pyne & Gardner, archi-			
tects,	\$433 33		
Livermore & Bailey, contract,	13,302 00		
Carpenter work,	884 90		
Electrical supplies,	220 74		
Hardware,	249 60		
Lumber,	878 39		
Mason work,	255 22		
Pay roll,	1,383 46		
Plumbing supplies and labor,	1,033 59		
Steam pipe and fittings,	903 85		
Vault doors,	65 00		
Wall paper,	958 40		
		\$20,568 48	
LABORATORY.			
Gardner, Pyne & Gardner, archi-			
tects,	\$11 12		
Laboratory supplies,	5 00		
Pay roll,	15 99		
Stereopticon,	258 21		
		290 32	
PUMPING AND ELECTRIC PLANT.			
Gardner, Pyne & Gardner, archi-			
tects,	\$150 00		
Electric motor,	205 50		
		355 50	
STORE ROOM.			
Gardner, Pyne & Gardner, archi-			
tects,	\$205 55		
Livermore & Bailey, contract,	1,343 00		
D. F. Allis, contract,	250 00		
Elevator,	121 41		
Iron work,	42 00		
Lumber,	49 56		
Machinists,	145 92		
Paints, oils, etc.,	51 41		
Pay roll,	1,374 67		
Plumbing supplies,	32 69		
Steam pipe and fittings,	243 52		
		3,859 73	
			25,074 03
<i>Amount carried forward,</i>			\$264,444 77

STATEMENT VII.

Revenue Expenses.

DETAILS 323 AND 324.

DETAILS No. 323.

TAUNTON INSANE HOSPITAL.

[Res. 1898, chap. 37; Acts 1898, chap. 409.]

<i>Amount brought forward,</i>			\$264,444 77
PAID FROM APPROPRIATION OF 1898.			
BAY WINDOWS.			
Carpenter work,	\$258 50		
Mason work,	238 00		
Painters,	467 72		
		964 22	

DETAILS No. 324.

WESTBOROUGH INSANE HOSPITAL.

[Res. 1897, chap. 39; 1898, chaps. 87 and 100; 1899, chaps. 23, 24 and 82; Acts 1897, chap. 528; 1898, chaps. 516 and 556; 1899, chaps. 381 and 481.]

PAID FROM APPROPRIATION OF 1897.			
NEW BUILDING.			
Kendall, Taylor & Stearns, archi-			
tects,	\$654 69		
Homer Woodbridge, services,	202 71		
H. P. Cummings & Co., contract,	9,502 15		
Electrical work and supplies,	225 00		
Hardware,	353 32		
Iron work,	50 00		
Lumber,	43 40		
Mason work,	14 47		
Plumbing,	31 13		
Registers,	4 24		
		\$11,081 11	
PAID FROM APPROPRIATION OF 1898.			
Baskets,	\$17 98		
Blankets, quilts, etc.,	592 63		
Dry goods,	360 22		
Electrical supplies,	446 21		
Electro medical apparatus,	326 03		
Fire bricks,	14 50		
Freight and expressage,	47 62		
Furniture,	2,307 04		
Gas and electrical fixtures,	17 75		
Hose,	116 10		
Iron beds,	84 00		
Iron work,	135 00		
Kitchen furnishings,	123 31		
Matting, carpets, rugs, etc.,	1,449 63		
Mattresses,	484 05		
<i>Amounts carried forward,</i>	\$6,522 07	\$11,081 11	\$265,408 99

STATEMENT . VII.

Revenue Expenses.

DETAILS \$24.

WESTBOROUGH INSANE HOSPITAL — *Continued.*

<i>Amounts brought forward,</i>	<i>\$6,522 07</i>	<i>\$11,081 11</i>	<i>\$265,408 99</i>
Pay roll,	158 97		
Picture frames, etc.,	149 24		
Plaster casts,	11 70		
Refrigerator,	45 00		
Rubber goods,	26 85		
Scales,	8 40		
Slate,	12 75		
Steam cooking apparatus,	125 00		
Sundries,	76 35		
Table furnishings, crockery, glass-ware, etc.,	375 59		
Table linen, towelling, etc.,	659 40		
Telephone,	186 26		
Window shades, curtains, etc.,	144 95		
Wire work,	12 00		
		8,514 53	
PAID FROM APPROPRIATION OF 1899.			
BARN.			
Kendall, Taylor & Stearns, architects,	\$483 12		
E. T. Wilson, contract,	9,164 50		
Lumber,	75 40		
Plumbing,	71 71		
Steam pipe and fittings,	131 64		
Sundries,	3 50		
		9,929 87	
STEAM ENGINE, ETC.			
Brick,	\$28 10		
Cement,	12 80		
Dynamo installed,	1,232 65		
Engine, pumps, etc.,	1,061 76		
Engine supplies,	10 18		
Machinists, steam fitters, etc.,	40 21		
Mason work,	47 62		
Steam pipe, valves, etc.,	38 27		
Sundries,	8 41		
Teaming,	20 00		
		2,500 00	
FIRE DAMAGE, ETC.			
Belting,	\$123 90		
Bricks,	28 65		
Carpenter work,	245 96		
Cement, lime, etc.,	23 10		
Dry goods,	143 39		
Electrical supplies,	9 00		
Fire alarm,	930 80		
Furnishing goods,	87 15		
Hardware and tools,	25 33		
<i>Amounts carried forward,</i>	<i>\$1,617 28</i>	<i>\$32,025 51</i>	<i>\$265,408 99</i>

STATEMENT VII.

Revenue Expenses.

DETAILS 325 AND 326.

WESTBOROUGH INSANE HOSPITAL—*Concluded.*

<i>Amounts brought forward,</i>	\$1,617 28	\$32,025 51	\$265,408 99
Iron,	32 52		
Iron beams,	46 00		
Laundry machinery,	13 36		
Lumber,	296 53		
Mason work,	61 42		
Nozzles,	7 25		
Painters,	40 30		
Paints, oils, etc.,	22 50		
Steam kettle,	15 50		
Steel ceilings,	41 72		
Sundries,	5 62		
		2,200 00	
			34,225 51
DETAILS No. 325.			
WORCESTER INSANE HOSPITAL.			
[Res. 1898, chap. 99; Acts 1898, chaps. 10 and 556; 1899, chap. 11.]			
PAID FROM APPROPRIATION OF 1898.			
KITCHEN.			
J. W. Bishop & Co., contract,		\$6,397 40	
PAID FROM APPROPRIATIONS OF 1898-99.			
ADMINISTRATION BUILDING.			
J. W. Bishop & Co., contract,		35,406 56	
			41,803 96
DETAILS No. 326.			
MASSACHUSETTS HOSPITAL FOR DIPSO MANIACS AND INEBRIATES.			
[Res. 1899, chap. 97; Acts 1899, chap. 481.]			
CHAPEL AND GYMNASIUM.			
H. P. Cummings & Co., contract,		\$4,000 00	
Frank Richter & Co., contract,		750 00	
			4,750 00
<i>Amount carried forward,</i>			\$346,188 46

STATEMENT VII

Revenue Expenses.

DETAILS 327.

DETAILS No. 327.

MASSACHUSETTS AGRICULTURAL COLLEGE.

[Res. 1898, chap. 109; Acts 1898, chap. 579.]

Amount brought forward,		\$346,188 46
PAID FROM APPROPRIATION OF 1898.		
CHEMICAL APPARATUS.		
Apparatus,	\$475 52	
Books,	79 69	
Chemicals, etc.,	199 62	
Furniture,	89 13	
Laboratory supplies,	140 70	
Sundries,	15 34	
		\$1,000 00
DAIRY PROBLEMS.		
H. H. Goodell, contract, creamery,	\$675 00	
Allen Brothers, contract, creamery,	692 00	
C. R. Elder, contract, heating,	59 95	
Boiler,	98 03	
Drain pipe,	50 25	
Electrical supplies,	2 53	
Freight and expressage,	9 47	
Hardware,	1 17	
Iron pipe,	14 76	
Labor,	112 65	
Machine work,	13 22	
Mason work,	38 00	
Plans and specifications,	50 00	
Steam fitters,	89 75	
Steam pipe,	80 10	
Teaming,	13 12	
		2,000 00
VETERINARY LABORATORY AND STABLE HOSPITAL.		
E. A. Ellsworth, architect,	\$130 00	
Henry Mellen & Son, contract,	4,651 63	
A. A. Sanborn, contract,	1,000 00	
S. A. Phillips, contract,	353 67	
Apparatus,	24 85	
Asphalt flooring,	696 80	
Carpenter work,	35 55	
Castings,	8 09	
Coal,	350 13	
Drain pipe,	40 32	
Electrical work and supplies,	67 13	
Expressage,	3 77	
Freight,	3 86	
Furniture, etc.,	1,489 18	
Hardware,	123 49	
Amounts carried forward,	\$8,978 47	\$3,000 00
		\$346,188 46

STATEMENT VII.

Revenue Expenses.

DETAILS 328.

MASSACHUSETTS AGRICULTURAL COLLEGE — *Concluded.*

<i>Amounts brought forward,</i>	\$8,978 47	\$3,000 00	\$346,188 46
Iron work,	70 01		
Labor,	162 32		
Labor of men with teams,	243 13		
Laboratory supplies,	11 15		
Laths, etc ,	50 00		
Lumber,	58 16		
Mason work,	29 35		
Microscope, etc.,	82 30		
Plumbing,	50 36		
Stable fittings,	43 28		
Steam pipe and fittings,	163 12		
Sundries,	26 41		
Telegrams,	1 26		
Travelling expenses,	8 00		
Water heater,	65 50		
Wire work,	33 75		
		10,076 57	18,076 57

DETAILS No. 328.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS.

[Res. 1897, chaps. 19 and 86; 1899, chap. 49; Acts 1897, chaps. 279 and 518; 1899, chap. 385.]

PAID FROM APPROPRIATION OF 1897.			
FURNISHING.			
Camera and outfit,	\$117 75		
Telephone,	165 75		
Watch clock,	114 01		
		\$397 51	
PAID FROM APPROPRIATION OF 1899.			
EQUIPPING WORK ROOM.			
Machinery,	\$22 00		
Type, etc.,	32 44		
		54 44	
FURNISHING COTTAGE.			
Curled hair,	\$106 75		
Furniture,	36 60		
Iron beds,	29 50		
Mattresses, pillows, etc.,	14 40		
		187 25	
MACHINERY.			
Wood-working machinery,		581 76	
<i>Amounts carried forward,</i>		\$1,220 96	\$359,265 03

STATEMENT VII

Revenue Expenses.

DETAILS 329.

MASSACHUSETTS HOSPITAL FOR EPILEPTICS — *Concluded.*

<i>Amounts brought forward,</i>		\$1,220 96	\$359,265 03
PAINTING.			
Painters,		\$43 58	
Paints, oils, etc.,		18 79	
		62 37	
			1,283 33

DETAILS No. 329.

MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES.

[Res. 1899, chap. 16; Acts 1899, chaps. 93 and 222.]

DEFICIENCY OF 1898.			
Mather & Whiting, contract,	\$2,411 05		
L. A. Taylor, contract, .	1,173 63		
W. C. Chase, contract, .	1,600 00		
A. B. Franklin, contract, .	183 38		
Carpets, .	15 00		
Cooking apparatus, .	275 76		
Crockery, etc, .	8 48		
Curtains, etc., .	31 15		
Dry goods, .	33 64		
Fireproof safe, .	40 00		
Furniture, .	176 07		
House furnishings, .	4 15		
Kitchen furnishings, .	131 21		
Lumber, .	210 90		
Painting, .	141 56		
		\$6,435 98	
EQUIPPING.			
Mather & Whiting, .	\$3,500 00		
Troy Laundry Company, machin-			
ery, .	1,156 54		
Blankets, etc., .	283 52		
Carriages, harness, etc., .	175 00		
Cooking utensils, .	24 30		
Dry goods, .	88 15		
Furniture, .	132 45		
Iron beds, .	114 75		
Lumber, .	51 30		
Mattresses, .	181 50		
Steam pipe and fittings, .	122 02		
		5,829 53	
LAND.			
Daniel Nihin, .		2,500 00	
			14,765 51
<i>Amount carried forward,</i>			\$375,313 87

STATEMENT VII.

Revenue Expenses.

DETAILS 330 TO 332.

DETAILS No. 330.		
STATE NORMAL SCHOOL, LOWELL.		
[Res. 1898, chaps. 96 and 98; 1899, chap. 60; Acts 1898, chap. 556; 1899, chap. 385.]		
Amount brought forward,		\$375,313 87
PAID FROM APPROPRIATION OF 1898.		
FILLING AND GRADING.		
W. W. Tarbell,	\$418 26	
PAID FROM APPROPRIATION OF 1899.		
APPARATUS.		
Anatomical specimens,	\$286 90	
Chemical apparatus,	81 93	
Expert services,	75 00	
Hardware, tools, etc.,	316 14	
Microscope and fittings,	86 70	
Photographs,	30 26	
Publications,	34 05	
Work benches,	150 00	
Zoölogical collection,	26 25	
	1,087 23	
		1,505 49
DETAILS No. 331.		
STATE NORMAL SCHOOL, FITCHBURG.		
[Res. 1899, chap. 74; Acts 1899, chap. 385.]		
MODEL AND PRACTICE SCHOOL.		
H. M. Francis, architect,	\$800 00	
Charles Green, contract,	3,116 00	
Advertising,	11 91	
Iron beams, etc.,	1,216 00	
		5,143 91
DETAILS No. 332.		
WORCESTER INSANE ASYLUM.		
[Res. 1899, chap. 69; Acts 1899, chap. 385.]		
ELECTRIC LIGHTING.		
Page Electric Company,	\$2,897 00	
Electrical supplies,	88 28	
Engine,	205 75	
Steam pump,	200 00	
		3,391 03
Amount carried forward,		\$385,354 30

STATEMENT VII.

Revenue Expenses.

DETAILS 333.

DETAILS No. 333.

STATE NORMAL SCHOOL, NORTH ADAMS.

[Res. 1899, chap. 79; Acts 1899, chap. 431.]

<i>Amount brought forward,</i>		\$385,354 30
PURCHASE OF LAND, GRADING, ETC.		
A. C. Houghton, land,	\$12,825 15	
James A. Leonard, land,	7,500 00	
Franklin B. Blackinton, land,	9,000 00	
Engineering, surveying, etc.,	1,381 10	
Labor,	201 27	
Mason work,	250 00	
		31,157 52
Total expended for public buildings, 1899,		\$416,511 82

MISCELLANEOUS EXPENDITURES.

DETAILS No. 334.

ANNUAL INSURANCE COMPANY'S TAX.

[Acts 1893, chap. 401.]

Paid to Ann Maria Dalton, administratrix of the estate of James F. Dalton, who died from injuries received while in performance of his duty as a fireman, at a fire in Cambridge, Mass., Nov. 10, 1898, . . .	\$1,000 00	
Paid to Nettie McMonagle, administratrix of the estate of Joseph H. McMonagle, who died from injuries received while in performance of his duty as a fireman, at a fire in Haverhill, Mass., July 16, 1898, . .	1,000 00	
Paid to John R. Fairbairn, administrator of the estate of Matthew L. Fairbairn, who died from injuries received while in performance of his duty as a fireman, at a fire in Cambridge, Mass., Nov. 21, 1898, . . .	1,000 00	
Paid to Elizabeth Wroe, administratrix of the estate of Thomas H. Wroe, who died from injuries received while in performance of his duty as a fireman, at a fire in Mansfield, Mass., June 6, 1898,	1,000 00	
Paid to Annie B. McDonald, administratrix of the estate of Martin F. McDonald, who died from injuries received while in performance of his duty as a fireman, at a fire in Boston, Mass., Jan. 23, 1899, . . .	1,000 00	
Paid to Nathaniel H. Gerry, administrator of the estate of Daniel W. Gerry, who died from injuries received while in performance of his duty as a fireman, at a fire in Fall River, Mass., Jan. 23, 1899,	1,000 00	
Paid to Ellen A. Dowd, administratrix of the estate of Peter Dowd, who died from injuries received while in performance of his duty as a fireman, at a fire in Medway, Mass., March 17, 1899,	1,000 00	
		\$7,000 00

STATEMENT VII. Revenue Expenses. DETAILS 335 AND 336.

DETAILS No. 335.

LIQUOR LICENSES.

[Acts 1897, chap. 227.]

Paid to the treasurer of the city of New Bedford, percentage of rebate due by the Commonwealth on refund of license to the heirs of Patrick J. O'Donnell, deceased, by said city,	\$262 50
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DETAILS No. 336.

CORPORATION TAX.

[Pub. Stat., chap. 12.]

Amount paid cities and towns, as follows:—

Abington, . . . \$1,921 67	Bellingham, . . . \$72 26
Acton, . . . 4,081 78	Belmont, . . . 12,574 76
Acushnet, . . . 115 69	Berkley, . . . 217 62
Adams, . . . 2,771 56	Berlin, . . . 66 92
Agawam, . . . 688 84	Bernardston, . . . 352 61
Alford, . . . 04	Beverly, . . . 22,327 36
Amesbury, . . . 3,404 82	Billerica, . . . 9,095 94
Amherst, . . . 2,668 24	Blackstone, . . . 163 10
Andover, . . . 11,315 98	Blandford, . . . 232 07
Arlington, . . . 14,664 27	Bolton, . . . 31 99
Ashburnham, . . . 153 75	Boston, . . . 1,206,362 24
Ashby, . . . 488 77	Bourne, . . . 5,537 82
Ashfield, . . . 49 86	Boxborough, . . . 46 09
Ashland, . . . 791 93	Boxford, . . . 1,732 62
Athol, . . . 3,307 66	Boylston, . . . 9 33
Attleborough, . . . 2,256 29	Braintree, . . . 10,205 23
Auburn, . . . 144 08	Brewster, . . . 790 93
Avon, . . . 861 54	Bridgewater, . . . 3,783 64
Ayer, . . . 805 52	Brimfield, . . . 116 26
Barnstable, . . . 5,236 06	Brockton, . . . 22,289 80
Barre, . . . 1,043 69	Brookfield, . . . 1,361 25
Becket, . . . 489 01	Brookline, . . . 171,523 99
Bedford, . . . 1,168 67	Buckland, . . . 246 36
Belchertown, . . . 128 16	Burlington, . . . 93 81

STATEMENT VII.

Revenue Expenses.

DETAILS 886.

CORPORATION TAX — *Continued.*

Cambridge, . . .	\$131,460 75	Erving, . . .	\$64 25
Canton, . . .	10,084 56	Essex, . . .	491 89
Carlisle, . . .	9 57	Everett, . . .	18,416 08
Carver, . . .	889 23	Fairhaven, . . .	2,979 30
Charlemont, . . .	94	Fall River, . . .	26,693 54
Charlton, . . .	505 63	Falmouth, . . .	18,871 27
Chatham, . . .	338 51	Fitchburg, . . .	31,337 34
Chelmsford, . . .	2,207 24	Foxborough, . . .	562 94
Chelsea, . . .	11,467 66	Framingham, . . .	24,391 19
Cheshire, . . .	352 76	Franklin, . . .	2,033 79
Chester, . . .	1,565 25	Freetown, . . .	365 84
Chesterfield, . . .	18 24	Gardner, . . .	1,623 41
Chicopee, . . .	12,037 83	Georgetown, . . .	584 66
Chilmark, . . .	38 62	Gill, . . .	73 72
Clinton, . . .	2,769 10	Gloucester, . . .	11,880 78
Cohasset, . . .	19,582 02	Goshen, . . .	1 73
Colrain, . . .	311 99	Gosnold, . . .	13 09
Concord, . . .	9,953 52	Grafton, . . .	1,962 85
Conway, . . .	10 25	Granby, . . .	174 21
Cottage City, . . .	52 72	Granville, . . .	105 22
Cummington, . . .	60 20	Great Barrington, . . .	7,652 65
Dalton, . . .	26,712 15	Greenfield, . . .	9,852 78
Dana, . . .	492 80	Greenwich, . . .	75 17
Danvers, . . .	3,729 04	Groton, . . .	7,937 39
Dartmouth, . . .	4,716 59	Groveland, . . .	962 57
Dedham, . . .	10,731 39	Hadley, . . .	281 65
Deerfield, . . .	549 15	Halifax, . . .	97 83
Dennis, . . .	1,360 74	Hamilton, . . .	5,031 63
Dighton, . . .	891 08	Hampden, . . .	247 90
Douglas, . . .	153 64	Hancock, . . .	352 26
Dover, . . .	2,792 16	Hanover, . . .	1,959 88
Dracut, . . .	4,695 77	Hanson, . . .	136 20
Dudley, . . .	194 98	Hardwick, . . .	1,009 89
Dunstable, . . .	335 04	Harvard, . . .	2,324 20
Duxbury, . . .	1,574 85	Harwich, . . .	1,148 72
East Bridgewater, . . .	2,016 20	Hatfield, . . .	245 88
East Longmeadow, . . .	8 20	Haverhill, . . .	26,299 23
Eastham, . . .	287 00	Hawley, . . .	16
Easthampton, . . .	2,103 06	Heath, . . .	55 08
Easton, . . .	10,973 62	Hingham, . . .	12,683 41
Edgartown, . . .	593 64	Hinsdale, . . .	1,193 62
Egremont, . . .	230 21	Holbrook, . . .	1,863 83
Enfield, . . .	4,004 52	Holden, . . .	152 92

STATEMENT VII.

Revenue Expenses.

DETAILS 336.

CORPORATION TAX — *Continued.*

Holliston, . . .	\$1,256 10	Merrimac, . . .	\$1,235 41
Holyoke, . . .	28,867 76	Methuen, . . .	4,174 00
Hopedale, . . .	10,212 91	Middleborough, . . .	4,717 49
Hopkinton, . . .	1,097 06	Middlefield, . . .	347 02
Hubbardston, . . .	250 64	Middleton, . . .	4 78
Hudson, . . .	4,261 48	Milford, . . .	2,868 60
Hull, . . .	552 38	Millbury, . . .	2,192 49
Huntington, . . .	281 71	Millis, . . .	246 07
Hyde Park, . . .	10,211 20	Milton, . . .	65,651 45
Ipswich, . . .	2,990 36	Monroe, . . .	96 60
Kingston, . . .	3,675 53	Monson, . . .	4,632 51
Lakeville, . . .	292 71	Montague, . . .	2,244 58
Lancaster, . . .	4,283 62	Monterey, . . .	103 07
Lanesborough, . . .	44 19	Nahant, . . .	22,710 25
Lawrence, . . .	18,603 17	Nantucket, . . .	2,741 41
Lee, . . .	1,666 26	Natick, . . .	4,116 59
Leicester, . . .	4,477 42	Needham, . . .	2,800 06
Lenox, . . .	3,113 71	New Bedford, . . .	66,557 06
Leominster, . . .	8,220 58	New Braintree, . . .	240 89
Leverett, . . .	48 04	New Marlborough, . . .	84 58
Lexington, . . .	6,545 69	Newbury, . . .	354 96
Lincoln, . . .	3,329 74	Newburyport, . . .	12,706 92
Littleton, . . .	634 51	Newton, . . .	105,302 69
Longmeadow, . . .	2,442 00	Norfolk, . . .	35 06
Lowell, . . .	104,092 05	North Adams, . . .	4,693 33
Ludlow, . . .	361 11	North Andover, . . .	8,555 82
Lunenburg, . . .	198 22	North Attleborough, . . .	3,005 25
Lynn, . . .	26,206 49	North Brookfield, . . .	3,317 07
Lynnfield, . . .	374 53	North Reading, . . .	57 83
Malden, . . .	85,987 12	Northampton, . . .	14,889 29
Manchester, . . .	27,865 16	Northborough, . . .	2,134 04
Mansfield, . . .	1,226 64	Northbridge, . . .	19,450 74
Marblehead, . . .	7,028 54	Northfield, . . .	1,610 78
Marion, . . .	1,175 89	Norton, . . .	433 44
Marlborough, . . .	4,336 15	Norwell, . . .	1,674 41
Marshfield, . . .	1,520 09	Norwood, . . .	2,637 13
Mattapoisett, . . .	3,852 46	Oakham, . . .	7 97
Maynard, . . .	243 40	Orange, . . .	4,741 57
Medfield, . . .	2,282 41	Orleans, . . .	1,026 04
Medford, . . .	30,753 68	Otis, . . .	4 26
Medway, . . .	578 41	Oxford, . . .	1,433 88
Melrose, . . .	8,088 96	Palmer, . . .	1,920 54
Mendon, . . .	66 85	Paxton, . . .	2 22

STATEMENT VII.

Revenue Expenses.

DETAILS 836.

CORPORATION TAX — *Continued.*

Peabody, . . .	\$8,759 32	Somerset, . . .	\$789 41
Pelham, . . .	105 44	Somerville, . . .	49,567 49
Pembroke, . . .	25 47	South Hadley, . . .	3,307 75
Pepperell, . . .	2,136 25	Southampton, . . .	6 69
Peru, . . .	21	Southborough, . . .	4,480 88
Petersham, . . .	677 81	Southbridge, . . .	13,766 56
Phillipston, . . .	20	Southwick, . . .	105 89
Pittsfield, . . .	18,057 13	Spencer, . . .	7,762 30
Plainfield, . . .	121 71	Springfield, . . .	101,971 43
Plymouth, . . .	9,286 88	Sterling, . . .	161 84
Plympton, . . .	82 31	Stockbridge, . . .	6,616 68
Prescott, . . .	2 05	Stoneham, . . .	1,806 09
Princeton, . . .	879 75	Stoughton, . . .	3,916 02
Provincetown, . . .	1,640 56	Stow, . . .	166 26
Quincy, . . .	16,975 89	Sturbridge, . . .	637 94
Randolph, . . .	5,884 97	Sudbury, . . .	1,184 89
Raynham, . . .	928 27	Sunderland, . . .	32 91
Reading, . . .	3,571 77	Sutton, . . .	581 62
Rehoboth, . . .	650 86	Swampscott, . . .	18,528 23
Revere, . . .	5,396 92	Swansea, . . .	572 59
Richmond, . . .	30 14	Taunton, . . .	24,664 73
Rochester, . . .	554 06	Templeton, . . .	605 58
Rockland, . . .	2,031 23	Tewksbury, . . .	863 65
Rockport, . . .	1,880 49	Tisbury, . . .	403 84
Rowe, . . .	334 80	Topsfield, . . .	927 84
Rowley, . . .	71 84	Townsend, . . .	441 21
Royalston, . . .	1,089 90	Truro, . . .	91 95
Russell, . . .	38 98	Tyngsborough, . . .	2,431 90
Rutland, . . .	14 70	Tyringham, . . .	23 53
Salem, . . .	35,801 39	Upton, . . .	861 86
Salisbury, . . .	102 46	Uxbridge, . . .	1,650 99
Sandisfield, . . .	44	Wakefield, . . .	4,532 54
Sandwich, . . .	631 42	Walpole, . . .	916 62
Saugus, . . .	1,505 00	Waltham, . . .	16,972 62
Scituate, . . .	1,702 39	Ware, . . .	5,954 81
Seekonk, . . .	315 06	Wareham, . . .	3,248 14
Sharon, . . .	2,966 67	Warren, . . .	2,731 51
Sheffield, . . .	755 63	Warwick, . . .	47 17
Shelburne, . . .	482 30	Washington, . . .	04
Sherborn, . . .	154 66	Watertown, . . .	19,094 01
Shirley, . . .	697 86	Wayland, . . .	2,331 50
Shrewsbury, . . .	1,239 17	Webster, . . .	15,801 75
Shutesbury, . . .	5 62	Wellesley, . . .	13,796 30

STATEMENT VII.

Revenue Expenses.

DETAILS 336.

CORPORATION TAX — Continued.

Wellfleet, . . .	\$2,287 30	Westwood, . . .	\$376 58
Wenham, . . .	837 87	Weymouth,. . .	5,861 26
West Boylston, . .	1,127 95	Whately, . . .	3 05
West Bridgewater, .	726 25	Whitman, . . .	2,516 15
West Brookfield, .	762 26	Wilbraham, . . .	1,097 85
West Newbury, . .	1,286 27	Williamsburg, . .	1,050 69
West Springfield, .	7,105 15	Williamstown, . .	318 72
West Stockbridge, .	292 64	Wilmington, . . .	462 00
West Tisbury, . . .	138 18	Winchendon, . . .	237 38
Westborough, . . .	1,858 73	Winchester, . . .	12,579 42
Westfield, . . .	9,686 81	Winthrop, . . .	1,376 28
Westford, . . .	2,955 05	Woburn, . . .	10,963 68
Westhampton, . . .	3 09	Worcester, . . .	157,975 45
Westminster, . . .	642 84	Worthington, . . .	26 18
Weston, . . .	17,600 69	Wrentham, . . .	606 70
Westport, . . .	1,607 38	Yarmouth, . . .	3,438 35
Total on account of 1899,		\$3,545,859 07	

Amount paid cities and towns on account of 1898 : —

Abington, . . .	\$1,211 45	Bolton, . . .	\$34 81
Acushnet, . . .	1 95	Boston, . . .	277,339 78
Adams, . . .	185 99	Bourne, . . .	340 22
Amesbury, . . .	230 85	Boxborough, . . .	10 01
Amherst, . . .	104 68	Braintree, . . .	1,350 81
Andover, . . .	590 62	Brewster, . . .	25 32
Arlington, . . .	9,553 33	Bridgewater, . . .	489 23
Ashburnham, . . .	14 21	Brimfield, . . .	13 93
Ashland, . . .	433 04	Brockton, . . .	6,550 77
Athol, . . .	490 74	Brookfield, . . .	353 21
Attleborough, . . .	2,493 48	Brookline, . . .	25,349 58
Avon, . . .	376 14	Cambridge,. . .	56,392 15
Ayer, . . .	131 16	Canton, . . .	2,487 50
Barnstable,. . .	158 89	Carver, . . .	40 40
Bedford, . . .	18 27	Charlemont, . . .	13
Belchertown, . . .	188 65	Charlton, . . .	15 15
Bellingham, . . .	21 93	Chelmsford, . . .	1,289 73
Belmont, . . .	202 51	Chelsea, . . .	3,192 96
Beverly, . . .	3,873 70	Chester, . . .	40 16
Billerica, . . .	936 20	Chicopee, . . .	3,062 08
Blackstone,. . .	36 84	Clinton, . . .	232 87

STATEMENT VII.

Revenue Expenses.

DETAILS 336.

CORPORATION TAX — *Continued.*

Cohasset, . . .	\$2,398 90	Hingham, . . .	\$1,583 38
Colrain, . . .	19	Hinsdale, . . .	15 90
Concord, . . .	199 88	Holbrook, . . .	663 38
Conway, . . .	214 78	Holliston, . . .	784 53
Dalton, . . .	178 44	Holyoke, . . .	3,586 33
Danvers, . . .	823 37	Hopedale, . . .	230 32
Dartmouth, . . .	825 91	Hopkinton, . . .	191 35
Dedham, . . .	1,589 90	Hubbardston, . . .	28 88
Deerfield, . . .	8 80	Hudson, . . .	44 76
Dennis, . . .	19 56	Hull, . . .	184 42
Dighton, . . .	605 29	Huntington, . . .	3 72
Douglas, . . .	18 81	Hyde Park, . . .	1,881 13
Dover, . . .	24 81	Ipswich, . . .	333 58
Dracut, . . .	2,172 67	Kingston, . . .	337 81
Duxbury, . . .	76	Lancaster, . . .	602 70
East Bridgewater, . . .	885 43	Lawrence, . . .	6,902 41
Easthampton, . . .	1,179 18	Lee, . . .	182 13
Easton, . . .	1,024 14	Leicester, . . .	1,677 71
Essex, . . .	352 32	Leominster, . . .	3,370 70
Everett, . . .	17,719 32	Lexington, . . .	54 02
Fairhaven, . . .	930 44	Lincoln, . . .	479 97
Fall River, . . .	3,665 98	Littleton, . . .	80 22
Falmouth, . . .	1,175 09	Longmeadow, . . .	1,251 25
Fitchburg, . . .	2,422 01	Lowell, . . .	8,242 22
Foxborough, . . .	497 98	Lunenburg, . . .	257 24
Framingham, . . .	2,031 23	Lynn, . . .	5,244 68
Franklin, . . .	141 42	Malden, . . .	10,262 83
Gardner, . . .	1,016 59	Manchester, . . .	2,177 37
Georgetown, . . .	392 64	Mansfield, . . .	8 62
Gill, . . .	5 82	Marblehead, . . .	544 75
Gloucester, . . .	3,214 92	Marlborough, . . .	581 25
Grafton, . . .	418 87	Marshfield, . . .	13 30
Great Barrington, . . .	91 72	Mattapoissett, . . .	145 70
Greenfield, . . .	597 42	Medfield, . . .	1 54
Groton, . . .	7 28	Medford, . . .	7,945 82
Groveland, . . .	725 09	Medway, . . .	446 44
Halifax, . . .	126 81	Melrose, . . .	2,264 88
Hamilton, . . .	444 12	Methuen, . . .	2,142 75
Hanover, . . .	228 67	Merrimac, . . .	63 70
Hanson, . . .	15 67	Middleborough, . . .	180 99
Harwich, . . .	247 05	Milford, . . .	635 41
Haverhill, . . .	4,556 23	Millbury, . . .	1,101 26
Heath, . . .	6 73	Milton, . . .	3,004 59

STATEMENT VII.

Revenue Expenses.

DETAILS 336.

CORPORATION TAX — *Continued.*

Monson, . . .	\$13 43	Shirley, . . .	\$459 19
Montague, . . .	889 08	Shrewsbury, . . .	681 24
Nahant, . . .	773 50	Somerset, . . .	564 32
Nantucket, . . .	38 80	Somerville, . . .	34,272 70
Natick, . . .	1,113 61	South Hadley, . . .	731 70
Needham, . . .	499 74	Southborough, . . .	188 68
New Bedford, . . .	6,455 20	Southbridge, . . .	1,072 75
Newburyport, . . .	534 47	Spencer, . . .	1,044 71
Newton, . . .	17,032 20	Springfield, . . .	15,970 12
North Adams, . . .	588 30	Stockbridge, . . .	3 64
North Andover, . . .	520 02	Stoneham, . . .	805 77
North Attleborough, . . .	1,684 36	Stoughton, . . .	517 72
North Brookfield, . . .	310 47	Stow, . . .	29 28
North Reading, . . .	11 06	Sturbridge, . . .	501 35
Northampton, . . .	4,261 15	Sudbury, . . .	89
Northborough, . . .	982 50	Sutton, . . .	170 30
Northbridge, . . .	4 10	Swampscott, . . .	710 58
Northfield, . . .	69 71	Swansea, . . .	2 68
Norwell, . . .	155 40	Taunton, . . .	5,572 14
Norwood, . . .	519 81	Tewksbury, . . .	48 67
Orange, . . .	622 00	Tisbury, . . .	81 21
Palmer, . . .	314 85	Townsend, . . .	6 66
Peabody, . . .	842 13	Tyngsborough, . . .	617 90
Pembroke, . . .	30 50	Uxbridge, . . .	39 12
Pittsfield, . . .	1,621 84	Wakefield, . . .	845 67
Plymouth, . . .	816 21	Walpole, . . .	8 70
Provincetown, . . .	19 14	Waltham, . . .	1,347 55
Quincy, . . .	6,611 49	Wareham, . . .	37 50
Randolph, . . .	862 02	Warren, . . .	322 84
Raynham, . . .	675 46	Watertown, . . .	8,826 02
Reading, . . .	760 87	Wayland, . . .	318 97
Revere, . . .	1,742 67	Webster, . . .	75 87
Rockland, . . .	1,072 20	Wellesley, . . .	1,768 85
Rockport, . . .	2,173 90	Wellfleet, . . .	8 16
Salem, . . .	1,624 48	Wenham, . . .	236 32
Salisbury, . . .	188 20	West Bridgewater, . . .	357 80
Sandwich, . . .	11 40	West Brookfield, . . .	227 52
Saugus, . . .	880 70	West Newbury, . . .	500 11
Scituate, . . .	1 98	West Springfield, . . .	4,294 54
Seekonk, . . .	335 80	Westborough, . . .	619 14
Sharon, . . .	47 07	Westfield, . . .	1,715 78
Shelburne, . . .	144 30	Weston, . . .	2,308 66
Sherborn, . . .	82	Westport, . . .	550 31

STATEMENT VII.

Revenue Expenses.

DETAILS 337.

CORPORATION TAX—Concluded.

Westwood, . . .	\$280 67	Woburn, . . .	\$995 91
Weymouth, . . .	5,442 14	Worcester, . . .	25,888 92
Whitman, . . .	1,029 62	Worthington, . . .	4 52
Williamsburg, . . .	1,146 36	Wrentham, . . .	148 56
Williamstown, . . .	241 31	Yarmouth, . . .	6 37
Wilmington, . . .	391 76		
Winchester, . . .	1,937 65		
Winthrop, . . .	295 89		\$706,873 86

Amounts paid corporations on account of 1898:—			
Dighton Rock Park Company, . . .	\$265 10		
Dighton, Somerset & Swansea Street Rail- way Company,	138 07		
			403 17
Total paid on account of 1898,			\$707,277 03

RECAPITULATION.

Amount paid on account of 1899, . . .	\$3,545,859 07
Amount paid on account of 1898, . . .	707,277 03
Grand total,	\$4,253,136 10

DETAILS No. 337.

NATIONAL BANK TAX.

[Pub. Stat., chap. 13.]

Amount paid to the following cities and towns:—

Abington, . . .	\$586 78	Ashby, . . .	\$151 27
Acton, . . .	222 54	Ashfield, . . .	287 22
Acushnet, . . .	395 71	Ashland, . . .	90 05
Adams, . . .	503 74	Athol, . . .	225 28
Agawam, . . .	587 13	Attleborough, . . .	437 94
Alford, . . .	189 88	Auburn, . . .	60 62
Amesbury, . . .	1,555 18	Avon, . . .	57 62
Amherst, . . .	1,409 62	Ayer, . . .	156 75
Andover, . . .	3,196 93	Barnstable, . . .	1,252 11
Arlington, . . .	5,359 22	Barre, . . .	605 84
Ashburnham, . . .	267 04	Becket, . . .	285 27

STATEMENT VII.

Revenue Expenses.

DETAILS 337.

NATIONAL BANK TAX — *Continued.*

Bedford, . . .	\$152 03	Concord, . . .	\$1,906 28
Belchertown, . . .	335 12	Conway, . . .	277 48
Bellingham, . . .	76 08	Cottage City, . . .	55 53
Belmont, . . .	3,450 16	Cummington, . . .	16 27
Berkley, . . .	586 21	Dalton, . . .	2,098 59
Berlin, . . .	189 88	Dana, . . .	193 89
Bernardston, . . .	539 97	Danvers, . . .	2,252 78
Beverly, . . .	3,573 83	Dartmouth, . . .	2,730 07
Billerica, . . .	240 45	Dedham, . . .	1,688 67
Blackstone, . . .	166 08	Deerfield, . . .	366 99
Blandford, . . .	99 17	Dennis, . . .	1,327 25
Bolton, . . .	138 79	Dighton, . . .	838 42
Boston, . . .	21,453 49	Douglas, . . .	130 28
Bourne, . . .	123 36	Dover, . . .	214 24
Boxborough, . . .	25 09	Dracut, . . .	122 09
Boxford, . . .	390 09	Dudley, . . .	114 12
Boylston, . . .	146 99	Dunstable, . . .	231 00
Braintree, . . .	1,539 46	Duxbury, . . .	486 37
Brewster, . . .	467 69	East Bridgewater, . . .	724 02
Bridgewater, . . .	1,357 77	East Longmeadow, . . .	42 96
Brimfield, . . .	82 51	Eastham, . . .	42 87
Brockton, . . .	1,001 24	Easthampton, . . .	397 42
Brookfield, . . .	202 90	Easton, . . .	1,763 00
Brookline, . . .	18,094 96	Edgartown, . . .	391 81
Buckland, . . .	145 52	Egremont, . . .	66 27
Burlington, . . .	17 79	Enfield, . . .	865 81
Cambridge, . . .	14,886 04	Erving, . . .	51 05
Canton, . . .	456 29	Essex, . . .	1,906 42
Carlisle, . . .	30 39	Everett, . . .	1,716 13
Carver, . . .	685 77	Fairhaven, . . .	2,188 53
Charlemont, . . .	130 23	Fall River, . . .	1,494 54
Charlton, . . .	329 01	Falmouth, . . .	7,134 36
Chatham, . . .	964 11	Fitchburg, . . .	1,869 98
Chelmsford, . . .	838 02	Florida, . . .	25 57
Chelsea, . . .	2,033 62	Foxborough, . . .	346 68
Cheshire, . . .	546 38	Framingham, . . .	1,719 31
Chester, . . .	13 60	Franklin, . . .	236 69
Chesterfield, . . .	116 34	Freetown, . . .	1,362 63
Chicopee, . . .	1,425 48	Gardner, . . .	487 62
Chilmark, . . .	142 94	Georgetown, . . .	176 22
Clinton, . . .	383 42	Gill, . . .	68 42
Cohasset, . . .	1,906 37	Gloucester, . . .	1,783 99
Colrain, . . .	183 39	Goshen, . . .	8 13

STATEMENT VII.

Revenue Expenses.

DETAILS 337.

NATIONAL BANK TAX — *Continued.*

Grafton, . . .	\$357 51	Lenox, . . .	\$510 98
Granby, . . .	414 48	Leominster, . . .	878 25
Granville, . . .	84 84	Leverett, . . .	46 58
Great Barrington, . . .	775 35	Lexington, . . .	1,333 82
Greenfield, . . .	1,467 57	Leyden, . . .	58 01
Greenwich, . . .	103 19	Lincoln, . . .	593 96
Groton, . . .	2,084 11	Littleton, . . .	244 95
Groveland, . . .	295 93	Longmeadow, . . .	1,705 81
Hadley, . . .	513 19	Lowell, . . .	4,697 77
Halifax, . . .	45 91	Ludlow, . . .	79 50
Hamilton, . . .	464 36	Lunenburg, . . .	159 49
Hampden, . . .	4 96	Lynn, . . .	3,863 85
Hancock, . . .	219 57	Lynnfield, . . .	240 34
Hanover, . . .	761 02	Malden, . . .	5,965 30
Hanson, . . .	226 60	Manchester, . . .	2,714 28
Hardwick, . . .	518 37	Mansfield, . . .	290 37
Harvard, . . .	498 89	Marblehead, . . .	531 13
Harwich, . . .	274 66	Marion, . . .	655 30
Hatfield, . . .	897 68	Marlborough, . . .	1,106 34
Haverhill, . . .	3,593 24	Marshfield, . . .	392 02
Hawley, . . .	3 67	Mattapoisett, . . .	626 66
Heath, . . .	46 02	Maynard, . . .	119 61
Hingham, . . .	1,760 34	Medfield, . . .	438 74
Hinsdale, . . .	210 15	Medford, . . .	3,516 62
Holbrook, . . .	1,936 76	Medway, . . .	171 11
Holden, . . .	119 93	Melrose, . . .	1,428 40
Holliston, . . .	940 89	Mendon, . . .	427 35
Holyoke, . . .	2,728 46	Merrimac, . . .	219 72
Hopedale, . . .	3,666 04	Methuen, . . .	745 83
Hopkinton, . . .	489 82	Middleborough, . . .	2,071 94
Hubbardston, . . .	248 68	Middlefield, . . .	70 33
Hudson, . . .	524 95	Middleton, . . .	28 76
Hull, . . .	184 99	Milford, . . .	449 99
Huntington, . . .	160 30	Millbury, . . .	138 51
Hyde Park, . . .	952 93	Millis, . . .	232 40
Ipswich, . . .	588 81	Milton, . . .	4,415 52
Kingston, . . .	1,438 63	Monson, . . .	299 81
Lakeville, . . .	382 56	Montague, . . .	433 67
Lancaster, . . .	841 87	Monterey, . . .	35 51
Lanesborough, . . .	105 62	Nahant, . . .	4,221 94
Lawrence, . . .	1,787 91	Nantucket, . . .	634 61
Lee, . . .	391 73	Natick, . . .	2,665 37
Leicester, . . .	1,547 48	Needham, . . .	224 37

STATEMENT VII.

Revenue Expenses.

DETAILS 387.

NATIONAL BANK TAX — *Continued.*

New Bedford, . . .	\$2,317 77	Raynham, . . .	\$1,786 77
New Braintree, . . .	92 30	Reading, . . .	697 59
New Marlborough, . . .	114 88	Rehoboth, . . .	36 46
New Salem, . . .	132 65	Revere, . . .	160 53
Newbury, . . .	1,325 49	Richmond, . . .	144 47
Newburyport, . . .	1,854 87	Rochester, . . .	76 89
Newton, . . .	13,368 38	Rockland, . . .	210 34
Norfolk, . . .	51 86	Rockport, . . .	1,115 60
North Adams, . . .	159 85	Rowe, . . .	155 70
North Andover, . . .	3,177 87	Rowley, . . .	493 87
North Attleborough, . . .	421 87	Royalston, . . .	951 18
North Brookfield, . . .	151 17	Rutland, . . .	15 76
North Reading, . . .	106 61	Salem, . . .	6,776 43
Northampton, . . .	1,949 42	Salisbury, . . .	294 65
Northborough, . . .	578 10	Sandwich, . . .	360 40
Northbridge, . . .	240 87	Saugus, . . .	384 85
Northfield, . . .	228 80	Savoy, . . .	50 34
Norton, . . .	701 94	Scituate, . . .	146 20
Norwell, . . .	855 29	Sharon, . . .	549 02
Norwood, . . .	724 91	Sheffield, . . .	129 83
Oakham, . . .	37 97	Shelburne, . . .	350 54
Orange, . . .	217 50	Sherborn, . . .	233 32
Orleans, . . .	768 80	Shirley, . . .	172 61
Otis, . . .	13 53	Shrewsbury, . . .	563 11
Oxford, . . .	389 24	Shutesbury, . . .	28 14
Palmer, . . .	260 48	Somerset, . . .	880 59
Paxton, . . .	16 32	Somerville, . . .	3,650 84
Peabody, . . .	3,090 70	South Hadley, . . .	2,796 09
Pelham, . . .	11 22	Southampton, . . .	152 32
Pembroke, . . .	138 00	Southborough, . . .	803 38
Pepperell, . . .	335 93	Southbridge, . . .	158 24
Peru, . . .	11 76	Southwick, . . .	261 73
Petersham, . . .	245 78	Spencer, . . .	1,597 78
Phillipston, . . .	121 78	Springfield, . . .	7,144 29
Pittsfield, . . .	1,777 63	Sterling, . . .	254 42
Plainfield, . . .	44 87	Stockbridge, . . .	798 46
Plymouth, . . .	1,579 39	Stoneham, . . .	883 17
Plympton, . . .	109 29	Stoughton, . . .	447 50
Prescott, . . .	64 72	Stow, . . .	165 35
Princeton, . . .	266 33	Sturbridge, . . .	152 74
Provincetown, . . .	440 51	Sudbury, . . .	810 74
Quincy, . . .	1,752 85	Sunderland, . . .	105 53
Randolph, . . .	1,770 34	Sutton, . . .	133 63

STATEMENT VII.

Revenue Expenses.

DETAILS 337.

NATIONAL BANK TAX—*Continued.*

Swampscott, . . .	\$2,345 12	West Bridgewater, . .	\$425 30
Swansea, . . .	757 92	West Brookfield, . .	281 34
Taunton, . . .	2,756 90	West Newbury, . . .	853 45
Templeton, . . .	1,271 38	West Springfield, . .	2,110 90
Tewksbury, . . .	735 24	West Stockbridge, . .	311 51
Tisbury, . . .	192 37	West Tisbury, . . .	288 47
Topsfield, . . .	191 42	Westborough, . . .	724 01
Townsend, . . .	468 09	Westfield, . . .	618 82
Truro, . . .	221 16	Westford, . . .	649 51
Tyngsborough, . .	187 10	Westhampton, . . .	271 11
Tyringham, . . .	64 66	Westminster, . . .	1,024 25
Upton, . . .	188 32	Weston, . . .	1,973 48
Uxbridge, . . .	261 70	Westport, . . .	993 37
Wakefield, . . .	1,163 18	Westwood, . . .	665 61
Wales, . . .	18 03	Weymouth, . . .	1,110 33
Walpole, . . .	347 30	Whately, . . .	626 61
Waltham, . . .	1,123 79	Whitman, . . .	420 67
Ware, . . .	866 86	Wilbraham, . . .	154 43
Wareham, . . .	388 46	Williamsburg, . . .	547 62
Warren, . . .	252 88	Williamstown, . . .	629 46
Warwick, . . .	195 12	Winchendon, . . .	597 04
Washington, . . .	2 35	Winchester, . . .	1,345 34
Watertown, . . .	782 43	Winthrop, . . .	573 06
Wayland, . . .	704 06	Woburn, . . .	2,938 80
Webster, . . .	952 70	Worcester, . . .	8,424 40
Wellesley, . . .	1,949 13	Worthington, . . .	30 88
Wellfleet, . . .	297 82	Wrentham, . . .	475 94
Wenham, . . .	323 45	Yarmouth, . . .	1,051 33
West Boylston, . .	101 55		

Total paid cities and towns on account of 1899, . . . \$352,176 08

Amount paid institutions for savings:—

Abington Sav. Bank, .	\$480 50	Bass River Sav. Bank, .	\$274 68
Amherst Sav. Bank, .	974 44	Bay State Sav. Bank, .	78 81
Andover Sav. Bank, .	1,190 54	Belmont Sav. Bank, .	35 31
Arlington Five Cents		Benjamin Franklin	
Savings Bank, .	81 14	Savings Bank, .	159 23
Athol Savings Bank, .	52 68	Berkshire County Sav-	
Attleboro' Sav. Bank, .	32 79	ings Bank, .	819 66
Barre Savings Bank, .	352 87	Beverly Savings Bank, .	922 89

STATEMENT VII.

Revenue Expenses.

DETAILS 337.

NATIONAL BANK TAX — *Continued.*

Boston Five Cents Savings Bank, . . .	\$2,568 78	County Savings Bank,	\$137 33
Boston Penny Savings Bank, . . .	231 45	Crocker Institution for Savings, . . .	83 00
Braintree Sav. Bank, .	136 95	Danvers Sav. Bank, .	628 65
Bridgewater Savings Bank, . . .	270 02	Dedham Institution for Savings, . . .	331 42
Brighton Five Cents Savings Bank, .	135 17	East Boston Sav. Bank,	1,072 85
Bristol County Savings Bank, . . .	1,558 36	East Bridgewater Savings Bank, . . .	311 20
Broadway Sav. Bank, .	525 47	East Cambridge Five Cents Savings Bank,	565 38
Brockton Sav. Bank, .	77 00	Easthampton Savings Bank, . . .	1,183 07
Brookline Sav. Bank, .	109 64	East Weymouth Savings Bank, . . .	207 27
Cambridgeport Savings Bank, . . .	659 26	Eliot Five Cents Savings Bank, . . .	203 11
Cambridge Savings Bank, . . .	413 62	Essex Savings Bank, .	1,051 50
Canton Institution for Savings, . . .	224 91	Fairhaven Institution for Savings, . . .	418 54
Cape Ann Savings Bank, . . .	1,026 02	Fall River Five Cents Savings Bank, .	1,749 55
Cape Cod Five Cents Savings Bank, .	203 87	Fall River Sav. Bank,	3,259 01
Central Savings Bank, Lowell, . . .	889 25	Farmers' and Mechanics' Savings Bank, .	131 48
Charlest'n Five Cents Savings Bank, .	2,975 31	Fitchburg Sav. Bank, .	930 69
Chelsea Savings Bank,	943 08	Florence Sav. Bank, .	104 75
Chicopee Sav. Bank, .	113 00	Foxborough Sav. B'k,	234 86
Chicopee Falls Savings Bank, . . .	153 12	Franklin Sav. Bank, .	1,479 90
Citizens' Sav. Bank, Fall River, . . .	1,474 35	Franklin Institution for Savings, Greenfield,	269 08
City Five Cents Sav. Bank, Haverhill, .	149 25	Gardner Savings Bank,	578 63
City Institution for Savings, Lowell, .	3,030 31	Georgetown Savings Bank, . . .	62 57
City Savings Bank, Pittsfield, . . .	31 14	Grafton Savings Bank,	128 86
Clinton Savings Bank,	335 93	Granite Savings Bank,	22 75
Cohasset Sav. Bank, .	159 05	Great Barrington Savings Bank, . . .	200 52
Conway Savings Bank,	25 00	Greenfield Sav. Bank,	842 47
		Hampden Sav. Bank, .	1,439 40
		Haverhill Sav. Bank, .	2,091 91
		Haydenville Savings Bank, . . .	317 42

STATEMENT VII.

Revenue Expenses.

DETAILS 337.

NATIONAL BANK TAX — *Continued.*

Hingham Institution for Savings, . . .	\$474 85	Middlesex Institution for Savings, . . .	\$538 60
Holliston Sav. Bank, .	110 81	Milford Savings Bank,	875 94
Holyoke Sav. Bank, .	1,329 99	Millbury Sav. Bank, .	645 89
Home Savings Bank, .	1,270 52	Monson Savings Bank,	226 47
Hoosac Savings Bank,	36 00	Nantucket Institution for Savings, . . .	59 47
Hopkinton Sav. Bank,	301 59	Natick Five Cents Sav- ings Bank, . . .	349 20
Hudson Savings Bank,	262 25	New Bedford Five Cents Savings Bank,	733 63
Hyde Park Sav. Bank,	154 54	New Bedford Institu- tion for Savings, .	4,861 36
Ipswich Savings Bank,	245 70	Newburyport Five Cents Savings Bank,	517 56
Lawrence Sav. Bank, .	359 71	Newburyport Institu- tion for Savings, .	3,481 60
Lee Savings Bank, .	642 15	Newton Savings Bank,	152 04
Leicester Sav. Bank, .	201 36	Newton Centre Sav- ings Bank, . . .	18 44
Lenox Savings Bank, .	216 57	Nonotuck Savings Bank,	9 00
Leominster Sav. Bank,	237 51	North Adams Savings Bank,	477 50
Lowell Five Cents Savings Bank, . . .	774 48	Northampton Institu- tion for Savings, .	218 51
Lowell Institution for Savings,	725 33	North Ave. Sav. Bank,	55 38
Ludlow Savings Bank,	5 50	North Brookfield Sav- ings Bank, . . .	7 00
Lynn Five Cents Sav- ings Bank,	742 26	North Easton Sav. B'k,	376 39
Lynn Institution for Savings,	841 79	North End Savings Bank,	692 69
Malden Savings Bank,	218 75	North Middlesex Sav- ings Bank, . . .	87 60
Marblehead Savings Bank,	242 65	Orange Savings Bank,	187 85
Marlborough Savings Bank,	832 16	Palmer Savings Bank,	190 68
Mechanics' Sav. Bank, Holyoke,	357 74	Pawtucket Sav. Bank,	39 37
Mechanics' Sav. Bank in Lowell,	1,185 14	People's Savings Bank, Brockton,	25 00
Mechanics' Sav. Bank, Reading,	8 00	People's Savings Bank, Holyoke,	83 31
Medford Sav. Bank, .	196 05	People's Savings Bank, Worcester, . . .	3,887 19
Medway Sav. Bank, .	93 54		
Melrose Savings Bank,	17 37		
Merrimac Sav. Bank, .	45 50		
Merrimack River Sav- ings Bank,	420 76		
Middleborough Sav- ings Bank,	53 66		

STATEMENT VII.

Revenue Expenses.

DETAILS 337.

NATIONAL BANK TAX — *Continued.*

Plymouth Five Cents Savings Bank, . . .	\$257 91	Union Institution for Savings, . . .	\$693 96
Plymouth Sav. Bank, .	1,832 32	Uxbridge Sav. Bank, .	485 14
Provident Institution for Savings, Boston, .	4,222 56	Wakefield Say. Bank, .	110 94
Provident Institution for Sav'gs, Salisbury, .	750 75	Wales Savings Bank, .	21 10
Quincy Savings Bank, .	664 29	Waltham Sav. Bank, .	114 15
Randolph Sav. Bank, .	543 93	Ware Savings Bank, .	2,334 64
Rockland Sav. Bank, .	160 91	Wareham Sav. Bank, .	731 35
Roxbury Institution for Savings, . . .	837 46	Warren Five Cents Savings Bank, . . .	1,142 43
Salem Five Cents Savings Bank, . . .	2,265 98	Warren Institution for Savings, . . .	895 03
Salem Savings Bank, .	1,922 17	Warren Savings Bank, .	192 65
Seamen's Sav. Bank, .	326 08	Watertown Sav. Bank, .	186 26
Security Sav. Bank, .	7 19	Webster Five Cents Savings Bank, . . .	364 30
Shelburne Falls Savings Bank, . . .	132 00	Wellfleet Sav. Bank, .	553 22
Somerville Sav. Bank, .	5 00	Westborough Sav. B'k, .	175 75
So. Adams Sav. Bank, .	277 23	Westfield Sav. Bank, .	457 50
So. Boston Sav. Bank, .	544 01	West Newton Savings Bank, . . .	53 49
Southbridge Sav. B'k, .	250 88	Weymouth Sav. Bank, .	152 49
South Scituate Savings Bank, . . .	154 57	Whitinsville Sav. B'k, .	432 25
South Weymouth Savings Bank, . . .	287 66	Whitman Sav. Bank, .	36 25
Spencer Savings Bank, .	214 30	Williamstown Savings Bank, . . .	9 10
Springfield Five Cents Savings Bank, . . .	637 25	Winchendon Sav. B'k, .	310 50
Springfield Institution for Savings, . . .	4,455 90	Winchester Sav. Bank, .	162 78
Stoneham Five Cents Savings Bank, . . .	30 00	Woburn Five Cents Savings Bank, . . .	768 12
Suffolk Savings Bank, .	1,781 83	Worcester County Institution for Savings, .	3,478 41
Taunton Sav. Bank, .	398 19	Worcester Five Cents Savings Bank, . . .	1,031 16
Templeton Sav. Bank, .	59 01	Worcester Mechanics' Savings Bank, . . .	2,239 65
Union Savings Bank, .		Worcester North Savings Bank, . . .	340 09
Fall River, . . .	219 27	Woronoco Sav. Bank, .	110 75

Total paid institutions for savings on account of 1899, . \$116,136 03

STATEMENT VII.

Revenue Expenses.

DETAILS 337.

NATIONAL BANK TAX—*Continued.*

Amount paid insurance companies : —

American Ins. Co., .	\$2,163 90	Holyoke Mutual Ins. Co.,	\$1,209 16
Boston Marine Insurance Co.,	5,842 84	Mass. Mutual Fire Ins. Co.,	794 44
Dwelling-House Ins. Co.,	1,062 11	Mass. Hospital Life Insurance Co., . . .	397 00
Equitable Marine Fire Ins. Co.,	2 33	Mercantile Marine Insurance Co.,	2,083 60
Firemen's Insurance Co.,	4,448 37	North Am. Ins. Co., .	1,165 41
First National Fire Insurance Co., . . .	244 72	Springfield Fire and Marine Ins. Co., .	5,965 70
		Total paid insurance companies on account of 1899, .	\$25,379 58

Amount paid institutions : —

Abbott Academy, .	\$278 16	Associated Relief of Aged Women of New Bedford, . . .	\$121 61
Admiral Sir Isaac Coffin Lancasterian Schools,	73 78	Association for Relief of Aged and Destitute Women in Salem,	250 57
American Academy of Arts and Sciences, .	81 49	Atkinson School Fund,	11 50
American Antiquarian Society,	287 33	Baptist Home, . . .	8 71
American Baptist Missionary Union,	79 04	Barre Library, . . .	21 62
American Board of Commissioners for Foreign Missions, .	1,037 96	Benevolent Fraternity of Churches, . . .	74 81
American Oriental Society,	11 93	Berkshire and Columbia Missionary Society,	20 69
American Unitarian Association,	256 72	Berkshire Athenæum, .	198 80
Amherst College, . .	1,723 04	Berkshire County, Home for Aged Women,	7 95
Anna Jaques Hospital, .	13 05	Bertram Home for Aged Men, Salem, .	142 23
Arms Library, . . .	31 80		
Ashley School and Charitable Fund, .	21 38		

STATEMENT VII

Revenue Expenses.

DETAILS \$37.

NATIONAL BANK TAX — *Continued.*

Bethany Home for Young Women, .	\$3 94	Congregational Educational Society, .	\$783 92
Bethesda Society, Boston,	6 93	Cooley Dickinson Hospital,	269 40
Beverly Female Benevolent Society, .	23 02	Cushing Academy, .	233 61
Beverly Fuel Society, .	19 97	Deacons of the New South Church, .	143 55
Boston Asylum and Farm School, . .	364 60	Deerfield Academy and Dickinson School, .	172 89
Boston Athenæum, .	480 81	Derby Academy, .	73 29
Boston Children's Friend Society, .	21 58	Dummer Academy, .	76 30
Boston Dispensary, .	231 31	Essex Agricultural Society,	210 83
Boston Episcopal Charitable Society, .	186 98	Essex Institute, Salem, .	48 57
Boston Fatherless and Widows' Society, .	146 16	Euphrates College Fund,	44 74
Boston Female Asylum,	813 37	Female Benevolent Society, South Danvers,	21 33
Boston Library Soc., .	169 59	First Parish, Dorchester,	30 50
Boston Marine Society, .	573 79	First Parish, Medford,	7 26
Boston Pilots' Relief Society,	95 47	First Parish, Town of Charlestown, . .	15 75
Boston Society Natural History,	417 64	Fisher Charitable Society,	144 22
Boston Society of the New Jerusalem, .	8 70	Florence Kindergarten,	47 52
Boston University, .	74 51	Free Hospital for Women,	3 32
Boston Young Men's Christian Association,	117 81	Franklin County Agricultural Society, .	11 85
Bradford Academy, .	323 89	Gardner House for Elderly People, .	50 26
Braintree School Fund,	39 91	General Charitable Society of Newburyport,	9 48
Bristol Academy, .	195 12	Grammar School, Town of Roxbury, .	254 41
Charity of Edward Hopkins,	417 10	Hampden County Children's Aid Association,	7 80
Children's Mission, .	47 82		
Church in Brattle Square,	26 26		
Clarke School for Deaf Mutes,	209 86		
Clark University, .	1,115 47		

STATEMENT VII.

Revenue Expenses.

DETAILS 337.

NATIONAL BANK TAX — *Continued.*

Harvard Musical Association,	\$0 97	Marion Library Association,	\$119 81
Hingham Public Library,	47 51	Marion Natural History Society,	21 66
Home for Aged Men,	853 90	Mass. Baptist Charitable Society,	87 79
Home for Aged Women, Boston,	171 87	Mass. Charitable Eye and Ear Infirmary,	196 92
Home for Aged Women, Woburn,	22 99	Mass. Charitable Fire Society,	34 30
Home for Aged Women, Worcester,	536 00	Mass. Charitable Society,	90 68
Homœopathic Medical Dispensary,	29 41	Mass. Congregational Charitable Society,	412 10
House of Mercy, Pittsfield,	27 96	Mass. General Hospital,	1,060 95
Howard Benevolent Society,	132 79	Mass. Historical Soc.,	474 65
Howe School Billerica,	19 98	Mass. Home Missionary Society,	237 91
Humane Society of the Commonwealth of Massachusetts,	423 75	Mass. Homœopathic Hospital,	14 81
Industrial School for Girls,	54 61	Mass. Infant Asylum,	56 26
Jaffra College Fund,	24 69	Mass. Institute of Technology,	251 85
Jamaica Plain Dispensary,	25 41	Mass. School for the Feeble-minded,	134 48
James Arnold Fund,	16 79	Mass. Society of the Cincinnati,	202 50
John Boylston Charitable Donations,	65 85	Memorial Hospital, Worcester,	1,428 04
Leominster Home for Old Ladies,	80 04	Merrimac Bible Society,	9 13
Lyceum of the Town of New Bedford,	44 15	Merrimac Humane Society,	3 37
Lyman and Industrial Schools,	91 87	Monson Academy,	82 76
Lynn Hospital,	122 59	Mount Holyoke Female Seminary,	935 58
Marblehead Academy,	38 28	Murdock Fund,	42 76
Marblehead Female Humane Society,	4 65	Museum of Fine Arts,	249 00
Marine Society, Newburyport,	136 85	Needle Women's Friend Society,	26 36
Marine Society, Salem,	448 96	New Bedford Monthly Meeting of Friends,	260 92

STATEMENT VII.

Revenue Expenses.

DETAILS \$37.

NATIONAL BANK TAX — *Continued.*

New Bedford Orphans' Home,	\$308 75	Public Library Association of Easthampton,	\$18 62
Newburyport Bethel Society,	31 22	Putnam Free School,	112 48
Newburyport Female Charitable Society,	9 36	Roxbury Home for Children and Aged Women,	23 84
Newburyport Howard Benevolent Society,	12 27	St. Luke's Home,	20 08
Newburyport Society for Aged Men,	12 88	St. Luke's Hospital, New Bedford,	70 98
Newburyport Society Relief of Aged Females,	73 78	Salem Athenæum,	83 51
New Church Institute of Education,	103 51	Salem East India Marine Society,	42 81
Newton Theological Institute,	22 88	Salem Female Charitable Society,	66 46
New England Educational Society,	10 53	Salem Hospital,	376 28
New England Home for Little Wanderers,	381 81	Salem Seamen's Orphan and Children's Friend Society,	256 95
New England Moral Reform Society,	8 55	Salem Tabernacle,	19 24
Northern Baptist Education Society,	29 43	Samaritan Society, Salem,	55 25
North Meeting-House in Salem,	49 83	Sanderson Academy,	20 54
Old South Church, Members and Deacons of,	100 01	Sawin Academy,	19 67
Overseers of the Poor in Boston,	360 00	Seamen's Widow and Orphan Society of Salem,	118 05
Partridge Academy in Duxbury,	52 59	Second Parish, Worcester,	6 33
Peabody Academy of Science,	85 42	Second Church, Man'g and Deacons of,	14 52
Perley Free School,	90 82	Shelburne Falls Academy,	5 51
Phillips Academy,	217 44	Smith Academy,	214 74
Plummer Farm School for Boys,	391 53	Smith College,	667 96
Preachers' Aid Society N. E. Cong. M. E. Church,	57 37	Social Law Library,	205 64
		Society for the Promotion of Theological Education,	295 98
		Society for Propagating the Gospel among the Indians in North America,	95 85

STATEMENT VII. Revenue Expenses. DETAILS 837.

NATIONAL BANK TAX — Continued.

Society for Relief of Widows and Orphans of Deceased Clergymen of P. E. Church, Springfield Home for Aged Women,	\$155 59	130 01	203 51	5 81	77 55	974 54	190 13	5 70	348 09	13 66	29 80	289 61	Wellesley College,	\$22 69
Springfield Hospital,													Wesleyan Academy,	59 02
Stone Institute,													Wesleyan Home,	66 79
Swain Free School,													Westfield Academy,	51 98
Tabor Academy,													Westford Academy,	116 89
Taunton Female Charitable Association,													Williams Academy,	48 94
Temporary Asylum D. F. Prisoners,													Williams College,	269 86
Tufts College,													Williston Seminary,	219 22
Union Relief Association, Springfield,													Winchester Home for Aged Women,	18 46
Universalist Publishing House,													Worcester Children's Friend Society,	20 59
Warren Academy,													Worcester District Medical Society,	61 22
													Worcester Insane Hospital,	21 14
													Worcester Polytechnic Institute,	790 00
Total paid institutions on account of 1899,														\$32,814 61

Amount paid cities and towns on account of 1898: —

Amesbury,	\$66 46	Halifax,	\$74 96
Amherst,	21 12	Hanover,	25 79
Beverly,	21 59	Hingham,	19 79
Boxborough,	9 88	Holliston,	30 40
Braintree,	31 99	Lincoln,	77 61
Brockton,	64 99	Malden,	76 71
Brookline,	1,281 93	Medford,	289 73
Cambridge,	1,045 64	Melrose,	30 42
Clinton,	30 81	Milton,	130 85
Cohasset,	410 56	Nahant,	17 74
Concord,	12 93	Needham,	40 11
Dartmouth,	97 33	Newbury,	24 04
Dedham,	71 91	Newton,	263 84
East Bridgewater,	22 58	Norwell,	12 37
Fall River,	111 81	Pembroke,	140 23
Fitchburg,	9 27	Provincetown,	12 89
Grafton,	22 05	Reading,	25 76

STATEMENT VII.

Revenue Expenses.

DETAILS 338.

NATIONAL BANK TAX — *Concluded.*

Somerville,	\$103 58	West Springfield,	\$150 25
South Hadley,	329 72	Weston,	144 44
Swampscott,	181 43	Williamstown,	3 49
Wellesley,	147 37	Worcester,	191 25
Wellfleet,	38 67	Yarmouth,	7 11
Wenham,	35 32		
West Newbury,	57 56		\$6,016 23

Amount paid institutions on account of 1898 and previous years : —

Berkshire County Home for Aged Women,	\$8 20	
Humane Society of the Commonwealth of Massachusetts,	413 69	
Proprietors of the Second Congregational Society in Marblehead,	19 14	
Trustees of the Atkinson School Fund,	11 95	
		\$452 98

RECAPITULATION.

Amount paid cities and towns on account of 1899,	\$352,176 08	
paid savings banks on account of 1899,	116,136 03	
paid insurance companies on account of 1899,	25,379 58	
paid institutions on account of 1899,	32,814 61	
paid cities and towns, 1898 and previous years,	6,016 23	
paid institutions, 1898 and previous years,	452 98	
Grand total,		\$532,975 51

DETAILS No. 338.

FOREIGN SHIPS.

[Pub. Stat., chap. 11, sects. 8, 9 and 10.]

City of Boston,	\$60 46	
of Everett,	114 63	
of Malden,	118 45	
Amount carried forward,	\$293 54	

STATEMENT VII.

Revenue Expenses.

DETAILS 339 TO 342.

FOREIGN SHIPS — <i>Concluded.</i>		
<i>Amount brought forward,</i>		\$293 54
City of New Bedford,		312 79
of Newburyport,		139 60
of Newton,		379 68
Town of Dennis,		7 91
of Harwich,		50 75
of Provincetown,		430 25
of Tisbury,		22 87
of Wareham,		502 62
of Wellesley,		189 37
of Wellfleet,		78 93
of West Newbury,		6 89
		\$2,415 20

DETAILS No. 339.	
MASSACHUSETTS SCHOOL FUND, REVENUE.	
[Res. 1894, chap. 90; Acts 1898, chap. 14; 1899, chap. 23.]	
Paid Massachusetts school fund,	\$100,000 00

DETAILS No. 340.	
METROPOLITAN PARKS LOAN SINKING FUND, REVENUE.	
[Acts 1894, chap. 288; 1898, chap. 37; 1899, chap. 49]	
Paid metropolitan parks loan sinking fund,	\$14,795 05

DETAILS No. 341.	
PRISON AND HOSPITAL LOAN SINKING FUND, REVENUE.	
[Acts 1896, chaps. 483 and 503; 1898, chap. 41; 1899, chap. 50.]	
Paid prison and hospital loan sinking fund,	\$7,518 92

DETAILS No. 342.	
MASSACHUSETTS WAR LOAN SINKING FUND, REVENUE.	
[Acts 1899, chap. 69.]	
Paid to the war loan sinking fund,	\$3,500 00

STATEMENT VII. Revenue Expenses. DETAILS 343 TO 347.

DETAILS No. 343.

STATE HOUSE LOANS SINKING FUND, REVENUE.

[Acts 1895, chap. 39; 1896, chap. 39; 1899, chap. 52.]

Paid State House loans sinking fund,	\$196,475 71
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DETAILS No. 344.

TEMPORARY LOANS.

[Res. 1895, chap. 10; 1899, chap. 2.]

Paid metropolitan parks loan sinking fund,	\$500,000 00	
abolition of grade crossings loan sinking fund,	500,000 00	
metropolitan water loan sinking fund,	500,000 00	
metropolitan water loan sinking fund,	750,000 00	
metropolitan water loan sinking fund,	200,000 00	
		\$2,450,000 00

DETAILS No. 345.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Acts 1892, chap. 177; 1896, chap. 12; 1899, chap. 24.]

Paid Hiram R. Williamson, treasurer Massachusetts State Firemen's Association,	\$10,000 00
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DETAILS No. 346.

PREMIUM ON EXCHANGE.

Paid to Kidder, Peabody & Co., difference in exchange, .	\$1,685 25
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DETAILS No. 347.

STERLING INTEREST.

Payment of interest and redemption of bonds in London,	\$3,592,334 63
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STATEMENT VII.

Revenue Expenses.

DETAILS 348 TO 352.

DETAILS No. 348.

MONUMENT TO MARK THE POSITION OF MASSACHUSETTS
TROOPS AT ANTIETAM, MD.

[Res. 1896, chap. 16; Acts 1896, chap. 235.]

Norcross Brothers, additional bronze work on monument,	\$480 00
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DETAILS No. 349.

ANNUITIES OF MARTHA JOHONNOT.

[Res. 1841, chap. 65; 1843, chap. 73; Acts 1897, chap. 27; 1899, chap. 37.]

Paid Catherine S. Fay,	\$100 00	\$200 00
Frances L. Prescott,	100 00	

DETAILS No. 350.

CONSTRUCTION OF ROADS IN MASHPEE.

[Acts 1870, chap. 293; 1897, chap. 47; 1899, chap. 36.]

Paid Barnstable County for repairs to Mashpee roads in 1899,	\$300 00
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DETAILS No. 351.

CONSTRUCTION OF ROADS IN TRURO.

[Acts 1891, chap. 363; 1897, chap. 47; 1899, chap. 36.]

Paid Barnstable County for repairs to Truro roads in 1899,	\$500 00
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DETAILS No. 352.

GRATUITIES.

Mother of James T. Mahoney, Jr., Res. 1899, chap. 19; Acts 1899, chap. 331,	\$760 00	
Lemuel Burr, Res. 1899, chap. 11; Acts 1899, chap. 232,	150 00	
Amount carried forward,	\$910 00	

STATEMENT VII

Revenue Expenses.

DETAILS 353.

GRATUITIES — *Concluded.*

<i>Amount brought forward,</i>	\$910 00	
John S. Gillis, Res. 1899, chap. 32; Acts 1899, chap. 331,	2,000 00	
Town of Rutland, Res. 1899, chap. 30; Acts 1899, chap. 331,	1,000 00	
Alfred Bickford, Res. 1899, chap. 50; Acts 1899, chap. 385,	100 00	
Jesse A. Viles, Res. 1899, chap. 54; Acts 1899, chap. 385,	34 00	
Samuel T. Davis, Res. 1899, chap. 59; Acts 1899, chap. 385,	359 00	
Thomas W. Mack, Res. 1899, chap. 80; Acts 1899, chap. 481,	150 00	
Normal Y. Brintnall, Res. 1899, chap. 83; Acts 1899, chap. 481,	100 00	
Widow of Joseph Conneton, Res. 1899, chap. 84; Acts 1899, chap. 481,	700 00	
Christopher Harrison, Res. 1899, chap. 85; Acts 1899, chap. 481,	250 00	
George E. McNeill, Res. 1899, chap. 87; Acts 1899, chap. 481,	100 00	
Annie H. Corson, Res. 1899, chap. 88; Acts 1899, chap. 481,	2,000 00	
		\$7,703 00

DETAILS No. 353.

UNCLAIMED DIVIDENDS FROM INSOLVENT CORPORATIONS.

[Acts 1883, chap. 258; 1886, chap. 300; 1896, chap. 94; 1899, chap. 36.]

EMIGRANT SAVINGS BANK.			
NAME OF DEPOSITOR.	Number of Book.	Amount.	
Alice I. Waters,	1659	\$11 04	
Mary E. Howard, <i>née</i> Mattel,	1972	26 86	
		\$37 90	
DORCHESTER SAVINGS BANK.			
Jennie E. Small,	2189	15 16	
WEST BOSTON SAVINGS BANK.			
Guy L. Boyce,		2 26	
			\$55 32

STATEMENT VII.

Revenue Expenses.

DETAILS 354.

DETAILS No. 354.

CHARLES RIVER VALLEY SYSTEM OF SEWAGE DISPOSAL

— MAINTENANCE.

[Acts 1889, chap. 439; 1899, chap. 96.]

COMMISSIONERS.		
Hosea Kingman,	\$250 00	
Tilly Haynes,	250 00	
George A. Kimball,	250 00	\$750 00
CHIEF CLERK.		
Herbert E. Brayton,		416 67
MISCELLANEOUS EXPENSES.		
City of Boston, for receiving sewage into the Boston system, and disposing of the same, as per agreement,	\$42,375 87	
Asphaltum,	8 00	
Blacksmithing,	3 65	
Brick,	14 40	
Brushes,	64	
Carriage hire,	25	
Cement,	10 40	
Electrical supplies,	10 71	
Expressage,	90	
Hardware,	9 73	
Lumber,	8 08	
Maps,	16 15	
Oil (illuminating),	1 80	
Paints, oils, etc.,	1 07	
Pay roll, engineers, etc.,	2,235 00	
Postage,	52 00	
Record books,	3 75	
Rubber boots,	4 00	
Stationery,	4 25	
Sundries,	60	
Tarred paper,	1 80	
Telephone and telegrams,	75	
Travelling expenses,	34 45	
		44,798 25
		\$45,964 92

STATEMENT VII.

Revenue Expenses.

DETAILS 355.

DETAILS No. 355.

NORTH METROPOLITAN SYSTEM OF SEWERAGE —
MAINTENANCE.

[Acts 1889, chap. 439; 1899, chap. 121.]

COMMISSIONERS.					
Hosea Kingman, chairman,	.	.	.	\$1,000	00
Tilly Haynes,	.	.	.	1,000	00
George A. Kimball,	.	.	.	1,000	00
					\$3,000 00
CHIEF ENGINEER.					
William M. Brown,	.	.	.	.	1,233 34
MISCELLANEOUS EXPENSES.					
Advertising,	.	.	.	\$5	25
Ash barrels,	.	.	.	10	00
Bags,	.	.	.	24	00
Belting,	.	.	.	287	31
Blacksmithing,	.	.	.	6	10
Blasting materials,	.	.	.	22	94
Bricks,	.	.	.	116	50
Brushes,	.	.	.	87	01
Card index supplies,	.	.	.	14	25
Carpets, oil cloth, etc.,	.	.	.	95	24
Carriage hire,	.	.	.	369	20
Castings,	.	.	.	515	05
Cement, lime, etc.,	.	.	.	355	40
Clocks,	.	.	.	11	55
Coal,	.	.	.	12,464	93
Coal scoops,	.	.	.	6	73
Connecting rod, valves, etc.,	.	.	.	278	32
Copper work,	.	.	.	42	80
Damages,	.	.	.	200	00
Diving,	.	.	.	25	00
Drain and sewer pipe,	.	.	.	16	13
Drawing material,	.	.	.	61	27
Electricians,	.	.	.	20	52
Electric lights and supplies,	.	.	.	308	40
Engine supplies,	.	.	.	1,438	22
Expressage, freight, etc.,	.	.	.	17	74
Extra clerical assistance,	.	.	.	135	00
Fire clay, etc.,	.	.	.	31	00
Furniture,	.	.	.	26	25
Gas,	.	.	.	28	90
Glass,	.	.	.	55	66
Grass seed, etc.,	.	.	.	3	65
Gravel roofing,	.	.	.	12	96
Hardware, tools, etc.,	.	.	.	410	54
Harness,	.	.	.	18	08
Hay, oats, etc.,	.	.	.	73	50
Amounts carried forward,				\$17,595	40
					\$4,233 34

STATEMENT VII.

Revenue Expenses.

DETAILS 355.

NORTH METROPOLITAN SYSTEM OF SEWERAGE—MAINTEN-
ANCE—*Continued.*

<i>Amounts brought forward,</i>		\$17,595 40	\$4,233 34
Hose and fittings,		78 75	
Ice,		54 00	
Inspection of boilers,		50 00	
Iron, steel, etc.,		161 85	
Labor,		6 25	
Laboratory supplies,		8 81	
Ladders,		10 20	
Lamps, lanterns, etc.,		20 66	
Lumber,		285 86	
Machinists' labor,		97 51	
Maps, plans, etc.,		76 93	
Naphtha,		36 15	
Oars. boat supplies, etc.,		14 90	
Oil (illuminating),		341 95	
Oil (lubricating),		971 44	
Pails,		17 30	
Paints, oils, etc.,		423 08	
Pay-roll, engineers, etc.,		46,915 19	
Photographs, blue prints, etc.,		165 29	
Plumbing and stock,		31 76	
Postage,		323 40	
Potash,		43 09	
Printing,		336 62	
Publications,		27 50	
Pumps,		30 60	
Record and account books,		18 95	
Repairs, boilers, etc.,		252 99	
Repairs, engine,		32 87	
Rope,		77 73	
Rubber boots, clothing, etc.,		243 01	
Rubber stamps,		5 10	
Screen,		83 00	
Shafting, pulleys, etc.,		10 49	
Soap,		83 68	
Sponges,		1 50	
Stationery and office supplies,		115 99	
Steam fitters,		37 50	
Steam pipe,		775 26	
Stenographers,		102 30	
Stone,		290 30	
Stoves, etc,		17 03	
Sundries,		76 31	
Surveying instruments and repairs,		8 55	
Tanks, faucets, etc.,		106 63	
Tar,		5 00	
Tarred paper,		12 40	
Telephone, installed,		96 50	
Telephone and telegrams,		936 36	
<i>Amounts carried forward,</i>		\$53,868 54	\$4,233 34

STATEMENT VII

Revenue Expenses.

DETAILS 356.

NORTH METROPOLITAN SYSTEM OF SEWERAGE — MAINTENANCE — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$53,868 54	\$4,233 34
Toilet paper,	22 25	
Tow bills,	40 00	
Towel supply,	22 50	
Travelling expenses,	694 16	
Typewriter supplies,	31 56	
Valves, gates, etc.,	28 65	
Ventilators,	7 00	
Water rates,	2,331 44	
Wire guards,	19 50	
Wire rope,	31 91	
Wrapping paper,	10 00	
		74,702 91
		\$78,936 25

DETAILS No. 356.

NEPONSET RIVER VALLEY SYSTEM OF SEWERAGE — MAINTENANCE.

[Acts 1896, chap. 406; 1898, chap. 47; 1899, chap. 94.]

CHIEF ENGINEER.		
William M. Brown, Jr., . . . . .	. . .	\$308 33
CHIEF CLERK.		
Herbert E. Brayton, . . . . .	. . .	625 00
CLERK.		
Alice G. Mason, . . . . .	. . .	325 00
MISCELLANEOUS EXPENSES.		
City of Boston, for receiving sewage into the Boston system and disposing of the same, as per agreement,	\$16,598 00	
Carriage hire,	7 50	
Cement, lime, etc.,	65 92	
Expressage,	1 25	
Grass seed,	1 00	
Hardware, etc.,	33 56	
Iron,	2 79	
Labor,	76 97	
Lumber,	103 53	
Maps,	2 65	
Oil clothes,	3 93	
<i>Amounts carried forward,</i>	\$16,897 10	\$1,258 33

STATEMENT VII.

Revenue Expenses.

DETAILS 357.

NEPONSET RIVER VALLEY SYSTEM OF SEWERAGE — MAIN-

TENANCE — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$16,897 10	\$1,258 38
Painting,	2 00	
Paints, oils, etc.,	5 76	
Pay-roll, engineers, etc.,	2,311 88	
Postage,	59 50	
Record and account books,	4 35	
Rubber boots,	12 44	
Sundries,	14 96	
Travelling expenses,	82 70	
		19,390 69
		\$20,649 02

DETAILS No. 357.

REPORT ON HIGH-LEVEL SEWER FOR CHARLES AND NEPON-

SET RIVER VALLEYS.

[Res. 1898, chap. 4; Acts 1898, chap. 292.]

COMMISSIONERS.			
Hosea Kingman, chairman,	\$250 00		
Tilly Haynes,	250 00		
George A. Kimball,	250 00		
		\$750 00	
CONSULTING ENGINEER.			
Joseph P. Davis,		1,800 00	
MISCELLANEOUS EXPENSES.			
Blacksmithing,	\$4 20		
Buckets,	4 50		
Carriage hire,	11 50		
Drawing material,	6 26		
Freight, expressage, etc.,	15 50		
Maps, charts, etc.,	48 11		
Paints, oils, etc.,	2 68		
Pay-roll, engineers, surveyors, etc.,	805 44		
Photographs, blue prints, etc.,	20 67		
Postage,	97 36		
Printing and binding, 8,000 copies special report,	1,878 59		
Rope, blocks, etc.,	4 10		
Stationery and office supplies,	5 65		
Steam pipe, etc.,	44 39		
Sundries,	4 02		
Travelling expenses,	17 90		
Typewriting,	12 50		
		2,978 37	
		\$5,028 37	

STATEMENT VII. Revenue Expenses. DETAILS 358 TO 360.

DETAILS No. 358.

ENDOWMENT OF COLLEGES FOR THE BENEFIT OF AGRICULTURE AND THE MECHANIC ARTS.

[Acts 1891, chap. 423.]

Massachusetts Agricultural College, . .	\$16,666 66	\$25,000 00
Massachusetts Institute of Technology, . .	8,333 34	

DETAILS No. 359.

PORTRAITS OF PRESIDENTS OF THE SENATE.

[Res. 1898, chap. 84; Acts 1898, chap. 516.]

Portrait of the Hon. James Fowler, . .	\$10 00	\$15 00
Photograph,	5 00	

DETAILS No. 360.

BALLOT BOXES FOR CITIES AND TOWNS.

[Acts 1893, chap. 417; 1896, chap. 508; 1899, chap. 14.]

Paid New Haven Car Register Company for 28 ballot boxes delivered as follows:—		
City of New Bedford, 11 boxes at \$50, . .	\$550 00	\$1,402 50
of Melrose, 4 boxes at \$50,	200 00	
of Lawrence, 3 boxes at \$50,	150 00	
of Cambridge, 1 box at \$50, etc.,	52 50	
of Medford, 1 box,	50 00	
of Salem, 1 box,	50 00	
of Lowell, 1 box,	50 00	
Town of Revere, 1 box,	50 00	
of Ayer, 1 box,	50 00	
of Groveland, 1 box,	50 00	
of Harvard, 1 box,	50 00	
of Hardwick, 1 box,	50 00	
of Stoughton, 1 box,	50 00	
Inspection and repairs,		41 18
		\$1,443 68

STATEMENT VII

Revenue Expenses.

DETAILS 361 AND 362.

DETAILS No. 361.

MONUMENT ON DORCHESTER HEIGHTS.

[Res. 1898, chap. 113; Acts 1898, chap. 579.]

Peabody & Stearns, architects,	\$500 00	
Competitive designs, plans and specifica- tions,	700 00	
Advertising for proposals,	93 17	
		\$1,293 17

DETAILS No. 362.

COMPENSATION OF INSPECTORS OF ANIMALS AND
PROVISIONS.

[Acts 1895, chap. 476; 1899, chaps. 60 and 408.]

Paid to the inspectors of animals and pro- visions in the several towns specified in the counties of the Commonwealth as follows: —			
BARNSTABLE COUNTY.			
Chatham,	\$20 00		
Eastham,	26 50		
Harwich,	25 00		
Mashpee,	15 50		
Orleans,	12 50		
Sandwich,	3 25		
Wellfleet,	10 00		
			\$112 75
BERKSHIRE COUNTY.			
Alford,	\$10 00		
Becket,	16 00		
Cheshire,	2 60		
Dalton,	111 50		
Egremont,	8 50		
Hancock,	2 13		
Hinsdale,	7 50		
Lanesborough,	53 75		
Lee,	25 00		
Monterey,	3 38		
New Ashford,	15 00		
New Marlborough,	52 00		
Otis,	18 77		
Sandisfield,	77 50		
Savoy,	5 00		
Tyringham,	1 00		
Amounts carried forward,	\$409 63		\$112 75

STATEMENT VII

Revenue Expenses.

DETAILS 362.

COMPENSATION OF INSPECTORS OF ANIMALS AND PROVISIONS
— Continued.

Amounts brought forward,		\$409 63	\$112 75
West Stockbridge,		22 50	
Windsor,		48 15	
			480 28
BRISTOL COUNTY.			
Berkley,		\$12 30	
Dighton,		50 00	
Fairhaven,		15 07	
Freetown,		20 13	
Mansfield,		61 50	
Norton,		15 26	
Westport,		288 87	
			463 13
DUKES COUNTY.			
Chilmark,		\$15 00	
West Tisbury,		2 50	
			17 50
ESSEX COUNTY.			
Boxford,		\$54 25	
Essex,		25 00	
Georgetown,		35 00	
Groveland,		22 75	
Merrimac,		18 75	
Methuen,		54 00	
Rowley,		7 37	
Salisbury,		13 00	
Wenham,		25 00	
West Newbury,		14 70	
			269 82
FRANKLIN COUNTY.			
Ashfield,		\$2 50	
Bernardston,		25 00	
Buckland,		37 50	
Charlemont,		30 37	
Colrain,		29 12	
Deerfield,		33 93	
Hawley,		2 82	
Heath,		9 50	
Leverett,		2 50	
Leyden,		15 12	
Northfield,		33 95	
Rowe,		2 87	
Shelburne,		58 75	
Sunderland,		4 80	
Wendell,		18 87	
			307 60
HAMPDEN COUNTY.			
Agawam,		\$61 41	
Blandford,		11 05	
Amounts carried forward,		\$72 46	\$1,651 08

STATEMENT VII.

Revenue Expenses.

DETAILS 362.

COMPENSATION OF INSPECTORS OF ANIMALS AND PROVISIONS

— Continued.

Amounts brought forward, . . .	\$72 46	\$1,651 08
Brimfield,	9 77	
Chester,	19 10	
East Longmeadow,	18 50	
Granville,	20 32	
Hampden,	5 00	
Longmeadow,	18 00	
Ludlow,	29 95	
Monson,	59 00	
Montgomery,	10 00	
Russell,	11 75	
Tolland,	7 00	
Wilbraham,	1 55	282 40
HAMPSHIRE COUNTY.		
Cummington,	\$61 25	
Enfield,	52 00	
Goshen, 1898,	12 00	
Granby,	25 00	
Hadley,	27 20	
Hatfield,	26 50	
Huntington,	33 05	
Prescott,	4 50	
Williamsburg,	25 87	
Worthington,	21 63	288 50
MIDDLESEX COUNTY.		
Acton, 1898,	\$46 57	
Ashby,	53 75	
Ashland,	33 25	
Billerica,	98 58	
Dracut,	50 00	
Dunstable,	15 75	
Holliston,	49 27	
Hopkinton,	48 68	
Lincoln,	8 90	
Littleton,	50 00	
Maynard,	41 75	
North Reading,	15 00	
Pepperell,	166 50	
Sherborn,	80 50	
Shirley,	13 87	
Tewksbury, 1898,	\$58 25	
Tewksbury, 1899,	7 50	
	65 75	
Townsend,	36 00	
Wayland,	25 00	
Wilmington,	50 00	949 12
Amount carried forward,		\$3,171 10

STATEMENT VII.

Revenue Expenses.

DETAILS 362.

COMPENSATION OF INSPECTORS OF ANIMALS AND PROVISIONS
— Concluded.

Amount brought forward,		\$3,171 10
NORFOLK COUNTY.		
Avon,	\$50 00	
Foxborough,	280 00	
Medway,	25 00	
Norfolk,	6 00	
Randolph,	25 00	
Walpole,	18 00	
Westwood,	50 00	
		404 00
PLYMOUTH COUNTY.		
Abington,	\$35 25	
Bridgewater,	75 00	
Duxbury,	125 00	
East Bridgewater,	41 75	
Hanover,	17 87	
Hanson,	26 00	
Kingston,	50 00	
Marion,	10 00	
Marshfield,	9 00	
Mattapoisett,	14 20	
Pembroke,	18 50	
		417 57
WORCESTER COUNTY.		
Barre,	\$112 50	
Bolton,	3 58	
Boylston,	190 70	
Brookfield,	26 40	
Douglas,	22 80	
Grafton,	15 47	
Hubbardston,	100 00	
Lunenburg,	81 88	
Millbury,	62 50	
Northborough,	100 00	
North Brookfield,	79 75	
Royalston,	7 50	
Southborough,	125 00	
Sterling,	9 88	
Templeton,	87 00	
Upton,	7 58	
Uxbridge,	57 00	
Warren,	50 38	
West Boylston,	59 30	
West Brookfield,	16 50	
Westminster,	21 90	
Winchendon,	62 75	
		1,300 37
		\$5,293 04

STATEMENT VII.

Revenue Expenses.

DETAILS 363 TO 365.

DETAILS No. 363.

SALE OF BRADFORD'S HISTORY OF THE PLYMOUTH PLANTATION.

[Res. 1898, chap. 68; Acts 1898, chap. 516.]

Printing and binding 2,600 copies,	\$1,816 88
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DETAILS No. 364.

DISPOSAL OF SEWAGE AT THE MASSACHUSETTS SCHOOL FOR FEEBLE-MINDED.

[Acts 1893, chap. 83; 1899, chaps. 36 and 335.]

Paid to the city of Waltham,	\$1,115 70
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DETAILS No. 365.

CONSOLIDATING AND ARRANGING THE PUBLIC STATUTES.

[Res. 1896, chap. 87; Acts 1899, chap. 333.]

COMMISSIONERS.		
Charles W. Clifford,	\$4,000 00	
Francis W. Hurd,	4,000 00	
William M. Butler,	1,000 00	
		\$9,000 00
SECRETARY.		
Charles N. Harris,		3,916 69
EXPENSES.		
John H. Peck, services,	\$1,169 17	
A. M. Fickett, services,	606 00	
Postage,	8 35	
Printing and binding,	1,673 65	
Publications and reference books,	27 00	
Rent of office,	500 00	
Stationery, etc.,	8 60	
Travelling expenses,	277 49	
Type,	2,007 67	
		6,277 93
Total expenditures, 1899,		\$19,194 62

STATEMENT VII.

Revenue Expenses.

DETAILS 366.

CONSOLIDATING AND ARRANGING THE PUBLIC STATUTES —
Concluded.

SUMMARY.		
Expended in 1896,—		
Compensation of commissioners,	\$6,000 00	
Miscellaneous expenses,	1,043 66	
		\$7,043 66
Expended in 1897,—		
Compensation of commissioners,	\$5,500 00	
Miscellaneous expenses,	7,203 29	
		12,703 29
Expended in 1898,—		
Compensation of commissioners,	\$11,500 00	
Miscellaneous expenses,	8,810 43	
		20,310 43
Expended in 1899,—		
Compensation of commissioners,	\$9,000 00	
Miscellaneous expenses,	10,194 62	
		19,194 62
Total expended,		\$59,252 00

DETAILS No. 366.

STATE BOARD OF BAR EXAMINERS' EXPENSES, REVENUE.¹

[Acts 1897, chap. 608; 1898, chap. 312; 1899, chap. 232.]

EXAMINERS.		
Henry S. Dewey, chairman,	} Compensation paid from fees.	
Edward P. Pierce, secretary,		
Jabez Fox,		
Milton Reed,		
Frederick L. Greene,		
EXPENSES.		
Advertising,		\$128 78
Card index supplies,		2 05
Clerical assistance,		5 00
Expressage,		9 29
Janitor,		10 00
Postage,		28 36
Printing,		65 50
Record and account books,		63 00
Rent of office,		549 96
Stationery and office supplies,		34 28
Telephone and telegrams,		2 27
Travelling expenses,		23 70
Typewriter supplies,		3 00
Typewriting,		47 20
		\$972 39

¹ See Details No. 406.

STATEMENT VII.

Revenue Expenses.

DETAILS 367.

DETAILS No. 367.

PARIS EXPOSITION OF 1900.

[Res. 1898, chap. 91; 1899, chap. 93; Acts 1898, chap. 516; 1899, chap. 481.]

COMMISSIONERS.		
George von L. Meyer, chair-	Without compensa- tion.	
man,		
Charles E. Adams,		
Charles S. Hamlin,		
Agnes Irwin,		
Frances M. Lincoln,		
Charles L. Lovering,		
William B. Rice,		
William Whiting,		
SECRETARY.		
Walter S. Allen,		\$2,500 00
CLERK.		
Amy Robinson,		780 00
ENGINEERING EXPERT.		
Andrew D. Fuller,		125 00
OFFICE EXPENSES.		
Advertising,	\$2 50	
Clerical assistance,	13 50	
Expressage,	3 88	
Messenger service,	1 20	
Postage,	69 50	
Printing,	140 72	
Publications,	41 17	
Stationery and office supplies,	15 46	
Telephone and telegrams,	98 47	
Travelling expenses,	44 71	
Typewriter supplies,	105 00	
		536 11
TOPOGRAPHICAL MODEL, METROPOLITAN DISTRICT OF BOSTON.		
George C. Curtis, services,	\$1,750 00	
Advertising,	7 25	
Electric lighting, etc.,	62 37	
Expressage,	10 50	
Furniture, etc.,	102 24	
Maps,	12 90	
Material for construction of model,	1,007 72	
Pay-roll,	3,139 61	
Photographs, etc.,	433 18	
Rent of work-room,	120 00	
Sundries,	90 91	
Travelling expenses,	74 20	
		6,810 88
Amount carried forward,		\$10,751 99

STATEMENT VII

Revenue Expenses.

DETAILS 367.

PARIS EXPOSITION OF 1900 — Continued.

<i>Amount brought forward,</i>		\$10,751 99
EXHIBITS.		
Charities, etc., —		
Compiling and tabulating statistics,	\$46 40	
Photographs of institutions, etc.,	233 37	
Travelling expenses,	68 14	
		347 91
Collection of building stones, etc., —		
M. W. Fuller, services,	\$200 00	
Mineralogical specimens,	721 45	
		921 45
Educational, —		
Binding,	\$520 90	
Clerical assistance,	6 75	
Expressage,	2 50	
Paper, etc.,	349 30	
Photographs, plans, etc., of schools and college buildings,	351 11	
Printing,	39 50	
Sundries,	65	
Travelling expenses,	11 16	
Typewriting, etc.,	31 00	
		1,312 87
Fine arts, —		
Collecting paintings and statuary,	\$120 08	
Expressage,	34 70	
Insurance on art loans,	135 75	
Lunch for jury,	55 32	
Packing, etc., statuary and paintings,	70 75	
Printing, postage, etc.,	35 65	
Rent of hall for display of collection,	125 00	
Sundries,	26 70	
Typewriting,	16 50	
Watchman,	25 00	
		645 45
Metropolitan sewerage, —		
Compilation of report,	\$200 00	
Maps, plans, etc.,	430 00	
Photographs, etc.,	565 00	
		1,195 00
Metropolitan water supply, —		
Maps, plans, etc.,		185 00
Public health, —		
Charts, etc.,	\$75 00	
Maps, plans, etc.,	170 00	
Photographs of hospitals, sewage fields, etc.,	74 38	
		319 38
<i>Amount carried forward,</i>		\$15,679 05

STATEMENT VII.

Revenue Expenses.

DETAILS 368 AND 369.

PARIS EXPOSITION OF 1900—Concluded.

Amount brought forward, . . . . .	. . . . .	\$15,679 05
Reformatory and correctional,—		
Assessment for space, District Police,	\$129 00	
Photographs and plans,	76 25	
		205 25
MISCELLANEOUS.		
Extermination of the gypsy moth,—		
Models of apparatus,	\$126 00	
Photographs,	43 00	
		169 00
Fisheries,—		
J. W. Collins, services and expenses, . . . . .	. . . . .	26 11
		\$16,079 41

DETAILS No. 368.

ANNUAL CONVENTION OF THE FARMERS' NATIONAL CONGRESS.

[Res. 1898, chap. 31; Acts 1898, chap. 409.]

Badges,	\$23 25	
Expressage,	1 50	
Labor,	56 00	
Miscellaneous,	30 50	
Postage,	63 26	
Press notices,	25 00	
Printing,	537 64	
Stenographers,	64 65	
Travelling expenses,	198 20	
		\$1,000 00

DETAILS No. 369.

MYLES STANDISH MONUMENT ASSOCIATION.

[Res. 1898, chap. 36; Acts 1898, chap. 409.]

Alden Frink, architect,	\$137 00	
L. M. Ham & Co.,	3,963 00	
		\$4,000 00

STATEMENT VII.

Revenue Expenses.

DETAILS 372 TO 376.

DETAILS No. 372.

SURVEY AND PLANS OF THE STATE HOUSE AND GROUNDS.

[Res. 1899, chap. 5; Acts 1899, chap. 232.]

Ernest W. Bowditch, services,	\$1,970 00	
John J. Cadigan, services,	1,300 00	
D. A. Gregg, services,	400 00	
Printing report of committee on State House,	130 32	
Photographs, etc.,	106 60	
Picture frames,	63 00	
		\$3,969 92

DETAILS No. 373.

COUNTING APPARATUS FOR ELECTIONS.

[Res. 1899, chap. 7; Acts 1899, chap. 232.]

Frank E. Holt, 100 sets of apparatus for counting ballots,	\$500 00
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DETAILS No. 374.

STEAMER FOR THE ENFORCEMENT OF THE FISH AND GAME LAWS.

[Res. 1898, chaps. 30 and 111; Acts 1898, chaps. 409 and 579.]

Thomas W. Byrne, for extra work and materials for electric lighting system on steamer "Lexington,"	\$176 22
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DETAILS No. 375.

SPECIAL PLAN OF PIPING, WIRING, ETC., STATE HOUSE EXTENSION.

[Res. 1897, chap. 43; Acts 1897, chap. 432.]

Charles Brigham, architect, professional services,	\$2,750 00
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DETAILS No. 376.

SPECIAL PLANS OF THE SO-CALLED BULFINCH PART OF THE STATE HOUSE.

[Res. 1899, chap. 21; Acts 1899, chap. 331.]

William Chapman, for plans,	\$1,500 00
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STATEMENT VII

Revenue Expenses.

DETAILS 377 TO 380.

DETAILS No. 377.

ESTABLISHMENT OF TEXTILE SCHOOLS.

[Acts 1899, chaps. 299 and 305.]

Paid to A. S. Phillips, treasurer of the textile school of Fall River, Mass.,	\$25,000 00
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DETAILS No. 378.

LOWELL TEXTILE SCHOOL.

[Res. 1899, chap. 55; Acts 1899, chap. 305.]

Paid treasurer,	\$18,000 00
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DETAILS No. 379.

WACHUSETT MOUNTAIN, STATE RESERVATION.

[Acts 1899, chaps. 378 and 481.]

Guy H. Chase, engineer in charge,—		
Services,	\$240 00	
Expenses,	6 61	
		\$246 61
Board of employees,		123 42
Carriage hire,		106 50
Clerical assistance,		11 75
Map, preparation of,		65 28
Pay-roll, surveyors, etc.,		199 75
Sundries,		1 65
Travelling expenses,		11 10
		\$766 06

DETAILS No. 380.

REPAIRING HIGHWAYS AND BRIDGES IN THE TOWN OF SCITUATE.

[Acts 1899, chaps. 414 and 481.]

COUNTY COMMISSIONERS, PLYMOUTH COUNTY.		
Jedediah Dwelley,—		
Services,	\$110 00	
Expenses,	25 00	
		\$135 00
Amount carried forward,		\$135 00

STATEMENT VII.

Revenue Expenses.

DETAILS 381 AND 382.

REPAIRING HIGHWAYS AND BRIDGES IN THE TOWN OF SCITUATE — <i>Concluded.</i>		
Amount brought forward, . . .	\$135 00	
William Rankin, —		
Services, \$80 00		
Expenses, 25 00		
	105 00	
Walter H. Faunce, —		
Services, \$80 00		
Expenses, 25 00		
	105 00	
EXPENDITURES.		
Advertising,	106 17	
Richard D. Shanahan, services,	3,998 56	
Ross & Fowler, services,	3,940 00	
John T. Fitts, services,	2,862 41	
Luther B. Pratt, services,	2,710 00	
Henry Webb, services,	1,468 34	
Charles McDermot, services,	1,075 00	
John B. Damon, services,	301 68	
Harrison L. House, services,	73 25	
H. B. Loud & Co., services,	11 50	
		\$16,891 91

DETAILS No. 381.

PORTRAITS OF GOVERNORS.

[Res. 1899, chap. 99; Acts 1899, chap. 481.]

Walter Gilman Page, for portrait of Governor J. Q. A. Brackett,	\$500 00	
Marie Danforth Page, for portrait of Governor Christopher Gore,	500 00	
		\$1,000 00

DETAILS No. 382.

FEEs FROM COURTS OF INSOLVENCY.

[Res. 1899, chap. 98; Acts 1899, chap. 481.]

Francis W. Sprague, 2d, and Harold W. Simonds, trustees, refund for payment in error,	\$25 00	
Harold W. Simonds, refund for payment in error,	25 00	
		\$50 00

STATEMENT VII.

Revenue Expenses.

BOSTON ELEVATED RAILWAY COMPANY'S TAX.

[Acts 1897, chap. 500.]

Paid Arlington,	\$1,833 63	
Belmont,	1,155 39	
Boston,	51,264 33	
Brookline,	2,899 61	
Cambridge,	11,100 07	
Chelsea,	341 32	
Everett,	3,618 78	
Malden,	1,613 65	
Medford,	2,140 69	
Newton,	483 54	
Somerville,	6,736 90	
Watertown,	1,437 20	
		\$84,625 11

PART II.

RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS

AND

**STATEMENT OF FUNDED DEBT AND THE RESOURCES
PLEDGED TO ITS PAYMENT.**

RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

The transactions on account of the several funds and trust deposits show the following aggregates for the year ending Dec. 31, 1899 :—

Cash on hand Jan. 1, 1899,	\$8,553,843 73
Cash receipts during the year,	23,718,726 99
Total,	<u>\$32,272,570 72</u>
Payments on these accounts,	25,506,232 56
Cash on hand Jan. 1, 1900,.	<u>\$6,766,338 16</u>

DISTRIBUTION OF CASH BALANCE.

The cash on hand, as shown above, belongs to the following funds and accounts :—

Sinking and Trust Funds.

Abolition of grade crossings loan sinking fund,	\$19,205 40
Armory loan sinking fund,	28,568 70
Boston, Hartford & Erie Railroad loan sinking fund,	\$1,915,635 90
Less amount in hands of Baring Bros. & Co., London, for redemption of bonds,	1,768,523 49
	<u>147,112 41</u>
Harbor improvement loan sinking fund,	1,682 07
Massachusetts war loan sinking fund,	6,393 25
Medfield Insane Asylum loan sinking fund,	1,667 74
Metropolitan parks loan sinking fund,	89,900 55
Metropolitan sewerage loan sinking fund,	25,136 59
Metropolitan water loan sinking fund,	9,578 50
Prison and hospital loan sinking fund,	8,399 82
State highway loan sinking fund,	5,621 62
State House loans sinking fund,	114,431 00
Harbor compensation fund,	19,322 63
Land registration fund,	2,627 92
Massachusetts school fund,	108,011 64
Commonwealth's flats improvement fund,	53,965 92
Amount carried forward,	<u>\$641,625 76</u>

<i>Amount brought forward,</i>		\$641,625 76	
Massachusetts volunteers' fund,		502 04	
Harbor improvement loan fund,		204,735 89	
Technical educational fund, Commonwealth's grant,		527 25	
Total cash sinking and trust funds,			\$847,390 94
Income of harbor compensation fund,		\$23,141 64	
Income of Massachusetts school fund,		93,651 12	
Income of Rogers book fund,		37 77	
Income of technical educational fund, Commonwealth's grant,		575 57	
Cash in incomes,			117,406 10
Abolition of grade crossings loan fund,		\$2,163,236 43	
Bar examiners' fees fund,		120 00	
Board of Registration in Dentistry fund,		1,269 68	
Board of Registration in Pharmacy fund,		309 15	
Board of Registration in Medicine fund,		4,639 96	
Improving South Bay in the city of Boston fund,		35,890 36	
Massachusetts Hospital for Consumptives loan fund,		109 35	
Massachusetts Hospital for Epileptics loan fund,		85,100 17	
Massachusetts war loan fund,		9,195 83	
Medfield Insane Asylum loan fund,		2,018 45	
Metropolitan parks loan fund,		708,798 28	
Metropolitan parks loan fund, series two,		318,132 54	
Metropolitan sewerage loan fund,		73,557 18	
Metropolitan sewerage loan fund, Neponset valley,		19,664 77	
Metropolitan water loan fund,		451,706 76	
State highway loan fund,		423,465 92	
State House construction loan fund,		29,446 24	
State House construction loan fund, Bulfinch front,		41,643 27	
State House construction loan fund, Memorial Hall,		36,355 82	
State House loan fund, 1901,		35,824 69	
Metropolitan parks loan fund, Nantasket,		188,203 04	
Metropolitan sewerage loan fund (high level),		949,765 53	
Metropolitan parks trust fund,		15,000 00	
			5,593,453 42
<i>Other Accounts.</i>			
Certain beneficiary associations,			208,087 70
Grand total,			\$6,766,338 16

TEMPORARY LOANS.

Under authority of chapter 2 of the Resolves of the year 1899, the Treasurer and Receiver-General borrowed \$2,450,000 to meet expenditures until the receipts from the ordinary revenue could be realized. The sum was borrowed as follows :—

Abolition of grade crossings loan fund,	\$500,000 00
Metropolitan parks loan fund,	500,000 00
Metropolitan water loan fund,	1,450,000 00
	<hr/>
	\$2,450,000 00

This amount was paid from the ordinary revenue during the year. There are no temporary loans to provide for.

THE PUBLIC DEBT.

The aggregate amount of the funded debt at the beginning and end of the year, respectively, and the balance of increase and cause of such increase, are contained in the following statements :—

Amount of debt Jan. 1, 1899,	\$59,786,229 40
Amount of debt Jan. 1, 1900,	67,456,229 40
	<hr/>
Increase in 1899,	\$7,670,000 00

The debt was increased by the issue of the following scrip :—

Abolition Grade Crossings Loan. [Under authority Acts 1890, chap. 428; 1892, chap. 433; 1896, chap. 439.]		
June 15, 1899, 3 per cent., \$100.64, due May 1, 1929,	\$250,000 00	
Oct. 9, 1899, 3 per cent., \$101,125, due May 1, 1929,	1,250,000 00	
	<hr/>	\$1,500,000 00
Massachusetts Hospital for Epileptics Loan. [Under authority Acts 1895, chap. 483; 1899, chap. 285.]		
June 15, 1899, 3 per cent., \$100.64, due May 1, 1929, . . . . .	. . . . .	85,000 00
	<hr/>	
Amount carried forward, . . . . .	. . . . .	\$1,585,000 00

<i>Amount brought forward,</i>		\$1,585,000 00
<i>Massachusetts War Loan.</i>		
[Under authority Acts 1898, chap. 561.]		
June 15, 1899, 3 per cent., \$102, due April 1, 1928,		100,000 00
June 15, 1899, due April, 1928,		35,000 00
<i>Metropolitan Parks Loan.</i>		
[Under authority Acts 1898, chap. 407; 1899, chaps. 142, 408 and 464.]		
June 15, 1899, 3 per cent., \$100.64, due July 1, 1939,		1,025,000 00
<i>Metropolitan Parks Loan, Series Two.</i>		
[Under authority Acts 1894, chap. 288; 1896, chap. 550; 1899, chap. 428.]		
June 15, 1899, 3 per cent., \$100.64, due July 1, 1939,		500,000 00
<i>Metropolitan Sewerage Loan (High Level).</i>		
[Under authority Acts 1899, chap. 439; 1899, chap. 424.]		
June 15, 1899, 3 per cent., \$100.64, due July 1, 1938,		1,000,000 00
<i>Metropolitan Sewerage, Neponset Valley Loan.</i>		
[Under authority Acts 1895, chap. 406; 1897, chap. 88; 1898, chap. 180; 1899, chap. 241.]		
June 15, 1899, 3 per cent., \$100.64, due March 1, 1936,		25,000 00
<i>Metropolitan Water Loan.</i>		
[Under authority Acts 1896, chap. 493.]		
June 15, 1899, 3 per cent., \$100.64, due July 1, 1939,		3,000,000 00
<i>State Highway Loan.</i>		
[Under authority Acts 1899, chap. 396.]		
June 15, 1899, 3 per cent., \$100.64, due April 1, 1929,		400,000 00
Total,		\$7,670,000 00

This statement shows the aggregate amount of State scrip now outstanding; but the actual debt of the Commonwealth is \$42,525,000 less than is named, viz., \$24,931,229.40. The deductions are made on account of the armory loan, \$1,460,000, which is to be paid from a sinking fund sustained and increased each year by the taxation of the cities in which the armories are located; the metropolitan sewerage loan, \$7,990,000, which will be paid by a sinking fund created and endowed by the taxation of the several cities and towns

benefited by the sewer; the metropolitan parks loan, \$6,725,000, which will be paid by a sinking fund created and endowed by taxation on what is known as the metropolitan district; and the metropolitan parks loan, series II., one-half of which, that is, \$1,350,000, will be paid in the same manner; the metropolitan water loan, \$20,000,000, which will be paid by a sinking fund created and endowed by the taxation of the several cities and towns in what is known as the metropolitan water district benefited thereby. In all these, the Commonwealth, having the credit and the facilities for borrowing at better rates than the towns and cities, provides the money for these enterprises without adding any general burden to those cities and towns not especially benefited; also the Fitchburg Railroad securities loan, \$5,000,000, principal and interest, will be paid by the Fitchburg Railroad Company bonds, which, with the Fitchburg Railroad Company's stock, constitute the sinking fund established for their redemption.

NEW LOANS IN 1899.

Abolition Grade Crossings Loan.

The total amount of scrip issued up to Jan. 1, 1900, for meeting expenses in connection with the abolition of grade crossings in this Commonwealth, is \$8,000,000.

These bonds bear interest as follows: \$2,000,000 at the rate of 3 per cent. per annum and \$6,000,000 at the rate of 3½ per cent. per annum, and are due as follows: \$5,000,000, Nov. 1, 1923; \$1,500,000, May 1, 1928; and \$1,500,000, May 1, 1929.

There are two loans under which these expenditures have been made, the first of which is under authority of chapter 428 of the Acts of 1890, which provides for an expenditure by the Commonwealth of \$5,000,000. Under this act the expenditures have been \$3,451,364.16, and the amount the Commonwealth is entitled to recover from cities and towns amounts to the sum of \$974,317.24, leaving the net amount expended up to Jan. 1, 1900, \$2,477,046.92. The other acts are chapter 433 of the Acts of 1892 and chapter 257 of the Acts of 1896, which provide for the abolition of grade crossings in the city of Boston, on the line of the Boston

& Providence Railroad, and crossings in Hyde Park and Dedham, of which amount the Commonwealth pays 31.5 per cent. The total expenditure under these acts, up to Jan. 1, 1900, has been \$2,637,260.14. The Commonwealth is entitled to recover from the city of Boston and the towns of Hyde Park and Dedham, under these acts, the sum of \$791,178.04, making the net expenditure of the Commonwealth, \$1,845,082.10.

Up to Jan. 1, 1898, the issue of scrip was entirely under authority of chapter 428 of the Acts of 1890, which provides for the general abolition of grade crossings in this Commonwealth; and the amount that the Commonwealth is called upon to expend, as authorized by this law, is \$5,000,000. The scrip issued during the year 1898, amounting to \$1,500,000, and 1899, amounting to \$1,500,000, is to provide for the payments the Commonwealth is called upon to make under chapters 433 of the Acts of 1892 and 257 of the Acts of 1896, which provide for the payment by the Commonwealth of 45 per cent. of the cost incurred by said railroad company, and authorizes the issue by the Treasurer and Receiver-General of such amount as may be necessary to meet the Commonwealth's proportion.

The expenditures by the Commonwealth for grade crossings up to Jan. 1, 1900, amount to \$6,088,624.30. The following statement shows the expenditures since 1892:—

1892,	.	.	.	.	.	.	.	\$87,056 29
1893,	.	.	.	.	.	.	.	96,141 97
1894,	.	.	.	.	.	.	.	295,161 17
1895,	.	.	.	.	.	.	.	902,066 49
1896,	.	.	.	.	.	.	.	1,570,619 70
1897,	.	.	.	.	.	.	.	1,322,787 06
1898,	.	.	.	.	.	.	.	921,446 18
1899,	.	.	.	.	.	.	.	893,345 44
								<hr/>
Total,	.	.	.	.	.	.	.	\$6,088,624 30

The amount of cost actually incurred by the Commonwealth in abolishing grade crossings under the provisions of chapter 428 of the Acts of 1890, up to Jan. 1, 1900, is \$3,451,364.16, as follows:—

Paid during the year 1892,	\$87,056 29
1893,	96,141 97
1894,	271,202 57
1895,	407,491 72
1896,	874,211 81
1897,	715,938 62
1898,	488,981 18
1899,	510,340 00

Total paid to Jan. 1, 1900, \$3,451,364 16

Repaid by cities and towns in 1894, . . .	\$19,581 59
1895,	39,477 95
1896,	54,103 88
1897,	72,379 47
1898,	82,897 14
1899,	96,770 98

Total repaid to Jan. 1, 1900, 365,211 01

Net amount paid to Jan. 1, 1900,	\$3,086,153 15
To be repaid by cities and towns,	609,106 23

Actual cost incurred to Jan. 1, 1900, \$2,477,046 92

The Commonwealth has paid on account of the abolition of grade crossings on the Boston & Providence Railroad, in the city of Boston and in the towns of Hyde Park and Dedham, under special laws, Acts 1892, chapter 433, and 1896, chapter 257, up to Jan. 1, 1900, \$2,637,260.14.

Paid during the year 1894,	\$23,958 60
1895,	494,574 77
1896,	696,407 89
1897,	606,848 44
1898,	432,465 00
1899,	383,005 44

Total paid to Jan. 1, 1900, \$2,637,260 14

Repaid by city or towns in 1895, . . .	\$2,799 16
1896,	15,793 70
1897,	24,237 38
1898,	27,822 92
1899,	37,223 38

Total repaid to Jan. 1, 1900, 107,876 54

Net amount paid to Jan. 1, 1900,	\$2,529,383 60
To be repaid by city or towns,	684,301 50

Actual cost incurred to Jan. 1, 1900, \$1,845,082 10

Massachusetts Hospital for Epileptics Loan.

During the present year it was found necessary to increase the accommodations for patients of the Massachusetts Hospital for Epileptics. Chapter 285 of the Acts of 1899 authorized the erection of sundry new buildings, and scrip was issued to the amount of \$85,000 to meet expenses in connection with said buildings. This loan is a thirty-year loan, with interest at the rate of 3 per cent. per annum. It is expected that the buildings will be erected and ready for occupancy during the year 1900.

Massachusetts War Loan.

During the year 1898 scrip to the amount of \$1,000,000 was issued, bearing interest at the rate of 3 per cent. per annum. These bonds will become due in 1925, and were issued to meet expenses in connection with the war between the United States and the kingdom of Spain.

During the present year an additional issue of scrip, amounting to \$135,000, was issued, at the same rate of interest and maturing at the same time, making the total issue of bonds for this purpose \$1,135,000. The amount authorized by chapter 561 of the Acts of the year 1898 was \$1,500,000.

There has been expended up to Jan. 1, 1900, the sum of \$1,175,644.96, of which \$50,000 was for the purchase of a steamer for hospital purposes for the use of the Massachusetts Volunteer Aid Association. The balance of the money was expended in equipping and arming troops called into service and in State pay for such troops. Since the cessation of hostilities, the steamer known as the "Bay State," which was purchased for hospital purposes, has been sold to the United States Government, and the sum of \$50,000 which was expended for her purchase returned to the treasury; therefore the net expenditure out of this loan has been \$1,125,644.96.

The detail of expenses is as follows: For equipping troops, care of sick soldiers, and the burial of the dead, the sum of \$453,063.36; for State pay to soldiers and sailors, the sum of \$672,581.60.

There are still some outstanding claims which have not yet been presented to this office, but it is hardly probable that the amount will exceed the present issue of bonds. It is expected that a portion, if not all, of the amount expended for equipping troops, etc., will be reimbursed by the United States government, and we have already prepared the following instalments : —

First instalment, amounting to \$307,135.86, is now in the hands of the accounting officers of the Treasury department, awaiting settlement, and the following are about ready to be sent to Washington : The second instalment, being in addition to the first, for equipping troops, \$109,435.85 ; third instalment, for the care of sick soldiers in hospitals and other places, \$24,971.90 ; fourth instalment, being for expenses in connection with the burial of soldiers and sailors who were more or less destitute at the time of their death, \$4,489.30 ; making a total of \$446,032.91.

Every effort will be made by this department to bring about a speedy settlement of these claims.

The amount paid on account of State aid to soldiers and sailors in the Spanish war will be found in the report of the Commissioners of State Aid.

Metropolitan Parks Loan.

During the present year scrip has been issued for park purposes as follows : —

Under authority of chapter 142 of 1899, the sum of \$125,000, for the purpose of repairing and enlarging the bath-house at Revere beach ; under authority of chapter 406 of 1899, the sum of \$300,000, for general park purposes ; and under authority of chapter 464 of 1899, the sum of \$600,000, for the purpose of acquiring land at Nantasket beach for a public reservation for exercise and recreation. This makes a total of \$1,025,000.

This scrip was issued with interest at the rate of 3 per cent. per annum, and is payable July 1, 1939. This makes the total issue of scrip for park purposes \$6,725,000, \$5,700,000 being at 3½ per cent. and \$1,025,000 at 3 per cent.

There has also been issued scrip to the amount of

\$500,000, under authority of chapter 428 of 1899, for roadways and boulevards. This issue is added to and made a part of the metropolitan parks loan, series two, one-half of which is taxed upon the State at large. This scrip was issued with interest at the rate of 3 per cent. per annum, and is payable July 1, 1938. This makes a total issue for boulevards, roadways, etc., of \$2,700,000.

The total amount of scrip issued for all purposes under control of the Metropolitan Park Commission is \$9,425,000.

Under authority of chapter 419 of 1899, the assessment on the metropolitan park district commences in the year 1900. The act is as follows:—

[CHAPTER 419.]

AN ACT RELATIVE TO THE METROPOLITAN PARK COMMISSION.

Be it enacted, etc., as follows:

SECTION 1. In the year nineteen hundred and in every fifth year thereafter the supreme judicial court in equity, on application of the metropolitan park commission or of the attorney-general, or of any city or town of the metropolitan parks district by its attorney, and after such notice as the said court may order to each city and town of that district, shall appoint three commissioners, neither of whom shall be a resident of any city or town in said district, who shall, after such notice and hearing as they deem sufficient and in such manner as they deem just and equitable, determine and make award of the proportions in which each of the cities and towns of said district shall annually pay money into the treasury of the Commonwealth, beginning with the first day of January of the year in which such commissioners are required to be appointed, until the first day of January of the year in which a new award is made hereunder, to provide the amount for that year as estimated by the treasurer of the Commonwealth to meet the interest and sinking fund requirements of the appropriations and loans authorized by chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three, chapter two hundred and eighty-eight of the acts of the year eighteen hundred and ninety-four, chapter three hundred and five of the acts of the year eighteen hundred and ninety-five, and all acts in addition thereto and in amendment thereof, and the amount required to meet the expenses for that year of said board of metropolitan park commissioners, and of the care, maintenance and operation for that year of the parks, reservations, boulevards and other works acquired,

cared for or controlled by said board under said acts, as annually authorized by the general court, and the deficiency, if any, in the estimates and payments for the preceding year as found by said treasurer, and shall return their award thus determined into said court: *provided, however*, that the commissioners shall fix and return the proportion to be paid by the city of Boston for each year of the first of said terms at fifty per cent. Every such award when accepted by said court shall be a final and conclusive adjudication for the term for which it is made, of all matters referred to the commissioners, and shall be binding upon all parties.

SECTION 2. The treasurer shall in the year nineteen hundred and in each year thereafter estimate the several amounts required for that year from each city and town of said district, in accordance with said award, to provide the entire amount needed to meet the interest and sinking fund requirements of the appropriations and loans authorized by said chapter four hundred and seven of the acts of the year eighteen hundred and ninety-three, and acts in addition thereto and in amendment thereof, and to meet the expenses for that year of said metropolitan park commission incurred under said acts, and of the care, maintenance and operation of the parks, reservations and works acquired, cared for and controlled by said board under said acts, and the deficiency in the estimates and payments for these purposes for the previous year; and the treasurer shall also in the same manner estimate the several amounts required for that year from each city and town of said district, to provide one-half of the entire amount needed to meet the interest and sinking fund requirements of the appropriations and loans authorized by chapter two hundred and eighty-eight of the acts of the year eighteen hundred and ninety-four, and acts in addition thereto and in amendment thereof, and one-half of the expenses for that year of said metropolitan park commission under said acts, and of the care, maintenance and operation of the roads, boulevards and other works acquired, cared for and controlled by said board under said acts, and one-half of the deficiency in the estimates and payments under said acts for these purposes for the preceding year, and shall include the several amounts thus estimated to be needed each year from each city and town of said district in the sum to be paid by each as its state tax for that year, and shall charge the remaining one-half of the entire amount required for that year for interest, sinking fund requirements and for expenses and deficiency, as aforesaid, under said chapter two hundred and eighty-eight of the acts of the year eighteen hundred and ninety-four to the Commonwealth, and shall include the same in the annual state tax

for that year ; and the amounts thus required in each year of the several cities and towns of said district and of the Commonwealth shall be paid by each into the treasury of the Commonwealth at the time required for the payment and as a part of the state tax of each for that year.

SECTION 3. Chapter five hundred and fifty of the acts of the year eighteen hundred and ninety-six is hereby repealed.

SECTION 4. This act shall take effect on the first day of January in the year nineteen hundred. [*Approved May 25, 1899.*]

The total expenses of the Metropolitan Park Commission up to date, for all purposes, have been : —

1892,	.	.	.	.	.	.	.	\$3,501 85
1893,	.	.	.	.	.	.	.	9,594 46
1894,	.	.	.	.	.	.	.	468,316 24
1895,	.	.	.	.	.	.	.	931,725 40
1896,	.	.	.	.	.	.	.	1,282,219 61
1897,	.	.	.	.	.	.	.	1,785,788 16
1898,	.	.	.	.	.	.	.	1,360,196 21
1899,	.	.	.	.	.	.	.	1,665,710 10
Total,	.	.	.	.	.	.	.	<u>\$7,507,052 03</u>

The receipts into the treasury of the Commonwealth from all sources, as provided for by chapter 121 of the Acts of the year 1897, during the present year amount to \$43,489.76, of which the sum of \$10,341.56 was received from bathers at Revere beach.

Metropolitan Parks Trust Fund.

Chapter 407 of the Acts of the year 1893 authorized the Metropolitan Park Commission to receive in the name and behalf of the Commonwealth, by purchase, gift or otherwise, lands, etc., for park purposes ; and the Treasurer and Receiver-General is authorized and empowered, with the approval of the Governor and Council, to receive and hold in trust for the Commonwealth, exempt from taxation, any grant or devise of lands or rights in land, and any gift or bequest of money or other personal property, and shall preserve and invest the proceeds thereof in notes or bonds secured by good and sufficient mortgage or other securities. Said trust property shall be known as the metropolitan parks trust fund, and shall be used and expended under the

direction of the Metropolitan Park Commission and subject to its orders.

Under authority of this act the Treasurer and Receiver-General has received during the present year : —

From Augustus Hemenway, the sum of	\$10,000 00
From Agnes W. Van Brunt, executrix, the sum of	5,000 00
Total,	<u>\$15,000 00</u>

which sums are now in the treasury of the Commonwealth, and constitute the above-named trust fund.

Metropolitan Sewerage Loan.

There has been issued during the present year the following additional scrip: The sum of \$25,000 under authority of chapter 241 of the Acts of 1899, bearing interest at the rate of 3 per cent. per annum, due March 1, 1936. This was issued for the payment of certain demands in connection with the sewage disposal in the Neponset River valley.

Chapter 424 of the Acts of 1899 provides for the construction of a high-level gravity sewer for the relief of the Charles and Neponset River valleys, and authorizes an expenditure of \$4,600,000 during the present year. Under authority of this act scrip to the amount of \$1,000,000 has been issued, with interest at the rate of 3 per cent. per annum, and becomes due July 1, 1938.

The total amount of scrip issued for the construction of sewers under the Metropolitan Sewerage Commission is as follows : —

Metropolitan sewer for the north metropolitan and Charles River systems,	\$6,130,000 00
Metropolitan sewer, Neponset River valley,	860,000 00
High-level sewer,	<u>1,000,000 00</u>
Total issue,	\$7,990,000 00

To which should be added the additional amount authorized for the high-level sewer, \$3,600,000, making the total authorized for sewer purposes, \$11,590,000.

The interest and sinking fund requirements are assessed and collected of the cities and towns constituting the metropolitan district.

In compliance with the recommendation in my last report, chapter 122 of the Acts of 1899 became a law, and the two sinking funds known as "metropolitan sewerage loan sinking fund" and the "metropolitan sewerage loan sinking fund, Neponset valley," have been consolidated into one sinking fund, to be known as the "metropolitan sewerage loans sinking fund," which will be maintained for the purpose of paying at maturity all loans issued for all purposes of sewage disposal in the metropolitan district.

Metropolitan Water Loan.

Under authority of chapter 488 of the Acts of 1895, additional scrip has been issued to continue the work of the Metropolitan Water Board to the amount of \$3,000,000, making the total issue of scrip to Jan. 1, 1900, \$20,000,000. Of this issue, \$3,000,000 bears interest at the rate of 3 per cent. per annum and \$17,000,000 at the rate of 3½ per cent. per annum. These bonds were sold at a substantial premium, which has been paid into the sinking fund.

During the year 1899, under the authority of section 19 of chapter 488 of the Acts of 1895, the Treasurer and Receiver-General assessed and collected from the cities and towns in the metropolitan water district the sum of \$489,102.32, which has also been paid into the sinking fund. The expenses up to date have been \$18,275,844.55. The total loan authorized for this great enterprise is \$27,000,000.

State Highway Loan.

In the year 1892, by an act of the Legislature, chapter 338, a commission was established to investigate and consider the best and most practical method of construction and maintenance of highways. Their term of office expired on the first Wednesday in January, 1893. During the year 1892 an appropriation of \$10,000 was made for expenses in connection with this temporary commission. Their expenditures under this appropriation were: In 1892, \$6,813.33; in 1893, \$1,909.26; making a total of \$8,722.59. They made their report to the Legislature of 1893. The result of their investigation was the establishment of a perma-

ment commission, under authority of chapter 476 of 1893. Under authority of this act an appropriation of \$6,625 was made, and there was expended during that year the sum of \$5,750.92. Acts of 1894, chapter 497, authorized the first loan for the purpose of laying out State highways. The act of 1893 provided for the payment of the salaries and expenses of the commission out of any money that might be appropriated for the purpose by the Legislature. The act of 1894 provided for the payment of the expenses of the commission, out of the loan, and during the year 1894 there was an appropriation of \$14,500 made for the expenses of the commission, of which the sum of \$5,908.67 was expended. The expenses of the commission were paid regularly out of the loan authorized for the building of State highways until the year 1898, when chapter 528 of the Acts of 1898 provided that the salaries and all the expenses of the State Highway Commission should be paid from the treasury of the Commonwealth, and in the year 1898 \$14,300 was appropriated and \$14,268.98 expended.

Under authority of chapter 516, Acts of the year 1896, which was an act passed to provide for aiding towns in the construction and maintenance of better roads, the sum of \$12,500 was appropriated for the purchase of road machinery; of this sum, \$11,962.50 was expended.

Under authority of chapter 396 of the Acts of 1899, an additional issue of scrip has been made for the construction of State highways, amounting to \$400,000, bearing interest at the rate of 3 per cent. per annum, due April, 1929, making a total issue of scrip for State highways of \$2,700,000, — \$400,000 at 3 per cent. per annum and \$2,300,000 at $3\frac{1}{2}$ per cent. per annum.

The law provides that of the loan authorized the "sum of \$12,000 shall be expended in the purchase of such machinery as may be deemed necessary for the construction and repair of State or town roads."

The act authorizing the building of State highways provides that "one-quarter of any money expended under the provisions of this act in any county for a highway, with interest on said quarter at the rate of 3 per cent. per annum, shall be repaid by said county to the Commonwealth, in such

reasonable sums and at such times within six years thereafter as said commission, with the approval of the State Auditor, shall determine, taking into consideration the financial condition of the county." In accordance with this act, the State Highway Commission have made up their assessment on the various counties in the State, and they have been submitted to the State Auditor, who has approved them, and the counties are paying their assessments into the treasury of the Commonwealth. The amount received in 1899, including interest, was \$149,535.86. The law provides for the amounts so paid being credited to the loan to be used by the commission as a part of the amount authorized to be expended. The act of 1899 authorized an issue of scrip to the amount of \$500,000. Only \$400,000 was issued, the balance coming from payments made by the various counties. The expenditures to date, including the expenses of the temporary commission and the expenses of the permanent commission, from appropriations and from loans, are as follows : —

1892,		\$6,813 33
1893,	{ \$1,909 26 }	7,660 18
	{ 5,750 92 }	
1894,	{ 93,314 27 }	99,222 94
	{ 5,908 67 }	
1895,		542,335 95
1896,		504,753 62
1897,		507,456 35
1898,	{ 571,296 73 }	585,565 71
	{ 14,268 98 }	
1899,	{ 436,990 71 }	461,285 37
	{ 24,294 66 }	
Total,		<u>\$2,715,093 45</u>

Then, in the year 1896, chapter 516, an act was passed to provide for aiding towns in the construction and maintenance of better roads. Under this law the sum of \$12,500 was appropriated and \$11,962.50 expended. Taking all these amounts authorized by loans or appropriated from the treasury for highways, you have a total of \$3,086,425, authorized either by means of an appropriation or by the issue of a loan. During the same time there has been expended the sum of \$2,727,055.95, from loans and appropriations, up to and including Dec. 31, 1899.

State House Construction Loan.

There has been no new issue of scrip on account of the State House during the present year, although there has been appropriated from the treasury the sum of \$10,500 for plans of the buildings and grounds in the vicinity of the State House, plans of the Bulfinch State House, so called, and for a memorial window for the main staircase leading from Memorial Hall, all of which properly belong to the expense of the new State House. This makes a total authorized expenditure on this account, including scrip, appropriations, etc., of \$6,217,425.81.

Memorial Hall is now nearly finished, and it is expected will be opened to the public early in January.

The following is a summary of the loans and appropriations authorized for the construction of the State House up to date : —

Loans for land and buildings and furnishing, .	\$2,335,000 00
Finishing Memorial Hall,	250,000 00
Construction of the building,	3,225,000 00
Income on investments, etc.,	15,925 81
Restoration of Bulfinch State House, so called, .	375,000 00
Special plans and memorial window,	16,500 00
	<hr/>
	\$6,217,425 81

Land and buildings, including furnishing, .	\$2,315,101 12
Finishing Memorial Hall,	213,644 18
Restoration of the Bulfinch State House,	333,356 73
Cost of building,	3,195,553 76
Special plans and memorial window,	11,469 92
	<hr/>

Total to Jan. 1, 1900,	\$6,069,125 71
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Boston, Hartford & Erie Railroad Loan.

During the years 1869 and 1870 scrip was issued by the Commonwealth of Massachusetts in aid of the Boston, Hartford & Erie Railroad Company, bearing interest at the rate of 5 per cent. per annum, payable in London. The amount issued was £743,600, which was charged at \$4.84 per pound sterling in the first instance, amounting in federal currency to \$3,599,024, at which it was borne on the books of this

department until 1882, when, under authority of chapter 110 of the Acts of 1882, the rate of exchange was fixed at \$4.8665 per pound sterling, and the loan has been carried at that rate ever since, and is now \$3,618,729.40 in federal currency. This loan becomes due Jan. 1, 1900, and will be paid out of the sinking fund, which is ample for the purpose. The payment of this loan closes up the last issue of 5 per cent. bonds by the Commonwealth.

INCREASE OF THE STATE DEBT.

There has been considerable said during the past year relative to the increase of the State debt of the Commonwealth.

In the year 1890 the total debt of the Commonwealth was \$31,381,158.30. That included what was known as the bounty loan, amounting to \$8,402,148.90, which was issued to provide bounties for soldiers who served in the civil war; the Troy & Greenfield Railroad loan, amounting to \$8,460,924.50, which was issued in aid of the Hoosac Tunnel project; the Worcester Lunatic Hospital loan, \$1,100,000, and the Danvers Lunatic Hospital loan, \$1,500,000, issued to build two new hospitals which were absolutely necessary to provide for our insane, one at Worcester and one at Danvers; and the State prisons loan, amounting to \$1,299,355.50, which was issued to build the Massachusetts Reformatory at Concord and the Reformatory prison for Women at Sherborn; also the Boston, Hartford & Erie Railroad loan, amounting to \$3,618,729.40, which was issued in aid of the Boston, Hartford & Erie Railroad Company, afterwards known as the New England Railroad. These amount to a total of \$24,381,158.30, and were all issued bearing interest at the rate of 5 per cent. per annum. Now, this class of loans were entirely different from the loans now issued, and were issued to meet the emergencies then existing. These loans have been entirely wiped out, and we have now no 5 per cent. loans on the market.

The debt to-day is \$67,456,229.40, of which \$42,525,000 is contingent debt, and is as follows:—

Armory loan, \$1,460,000. This loan was issued under authority of chapter 384 of the Acts of 1888, which provides for the building of armories in certain cities where two

or more companies were located. The law provides for the city government of the localities desiring an armory to decide upon the land, the kind of an armory and the amount to be expended. The State issues the bonds, builds the armories, and assesses each year a sufficient sum to pay the interest and sinking fund requirements, and this is collected from these various cities and paid into the treasury of the Commonwealth at the time required for the payment of the State tax. The armories are located in Boston (2), Worcester, Lowell, Fitchburg, Lawrence, Lynn, Springfield and Fall River. The amounts assessed have been paid without any difficulty.

Fitchburg Railroad securities loan, \$5,000,000. During the year 1894 the bounty loan bonds, Troy & Greenfield Railroad bonds and the Danvers Lunatic Hospital bonds, in all amounting to \$9,602,148.90 became due, and it was absolutely necessary that some action should be taken for the proper disposal of the securities in the several sinking funds pledged for the redemption of bonds in order to secure the money for the payment thereof. Among these securities were bonds of the Fitchburg Railroad Company, issued in 1887, running fifty years, bearing interest at the rate of 3 per cent. per annum for the first five years, 3½ per cent. per annum for the second five years and 4 per cent. per annum for the remainder of the time. The amount of these bonds was \$5,000,000. In the financial condition of the country at that time it did not seem good public policy to put these bonds on the market; therefore, under authority of chapter 408 of the Acts of 1893, the Treasurer and Receiver-General issued scrip to the amount of \$5,000,000, bearing interest at the rate of 3 per cent. per annum, to run twenty years, and established a sinking fund, into which was put bonds of the Fitchburg Railroad Company to the amount of \$5,000,000, as well as the 50,000 shares of common stock of the Fitchburg Railroad Company owned by the Commonwealth, and they now constitute a sinking fund for the redemption of said scrip. The bonds issued by the Commonwealth and the sinking fund established and the interest on the said bonds being paid without any cost to the Commonwealth, there is practically no liability, and this

loan is treated the same as the loans where sinking funds are maintained by assessment.

Metropolitan parks loan, \$6,725,000. These bonds were issued in accordance with the policy of the Commonwealth established by chapter 407 of the Acts of 1893, which authorized a Metropolitan Park Commission, and gave them power to acquire, maintain and make available to the inhabitants of what is known as the metropolitan district open spaces for exercise and recreation, and designated in section 3 of said act the cities and towns which should constitute the metropolitan district; and it provided for the assessing of the interest and sinking fund requirements on the district in accordance with the decision of a commission to be appointed by the supreme judicial court, except so far as the premium received from the sale of bonds should be sufficient to meet the interest. In 1896 the Legislature postponed the assessment until 1900. In the year 1899 a law was passed repealing the act of 1896, and providing for an assessment on and after the year 1900.

Metropolitan parks loan, series two, \$2,700,000. This loan was issued under authority of chapter 288 of the Acts of 1894, to provide for taking and constructing roadways and boulevards to connect the various parks taken by the Metropolitan Park Commission; and it also provided that one-half of such loan should be assessed on the cities and towns comprising the metropolitan district and the other half assessed on the State at large, and the amount to meet the State's requirements has been annually made a part of the tax levy. The sinking fund requirements of the metropolitan parks loan and the metropolitan parks loan, series two, have up to the present time been paid out of the loan, and the interest out of the premiums received from the sale of bonds, except so far as the Commonwealth's proportion is concerned. On and after 1900, this loan, the same as the parks loan, will be provided for by assessment on the cities and towns, in addition to the State's proportion, which, as I said before, is paid out of the tax levy.

Metropolitan sewerage loan, \$7,990,000. This loan was issued primarily under authority of chapter 439 of the Acts of 1889, which provided for the building, maintenance and

operation of a system of sewage disposal for the Mystic and Charles River valleys. It has been extended from time to time, and now includes the Neponset River valley; and the Metropolitan Sewerage Commission at present are at work building what is known as a high-level sewer, which the Legislature last year authorized, and at the same time provided a loan of \$4,600,000 to meet the expenses in connection with it. The interest and sinking fund requirements are annually collected from the cities and towns that comprise what is known as the metropolitan sewerage district. Any premium received from the sale of bonds is by law applied towards the payment of interest.

Metropolitan water loan, \$20,000,000. This was issued in accordance with chapter 488 of the Acts of 1895, which provides for a metropolitan water supply. Authority was given for the issue of bonds amounting to \$27,000,000 to carry out the provisions of the act. A district was established, which is now known as the metropolitan water district, comprising certain cities and towns including Boston and vicinity. The interest and sinking fund requirements are assessed and collected in the same manner practically as the interest and sinking fund requirements of the sewerage and park loans, and are collected annually from the cities and towns comprising the metropolitan district.

You have here a history of what is known as the contingent debt of the Commonwealth, and there appears to be no reason to doubt the carrying out to completion of the laws affecting these loans and the assessing and paying into the various sinking funds the amount provided for therein, so that the State will not be taxed for any expenses in connection with these various loans.

That reduces the State debt proper to \$24,931,229.40 on the thirty-first day of December, 1899. On January 1, this debt will be reduced by the payment of the Boston, Hartford & Erie Railroad loan, amounting to \$3,618,729.40, leaving the gross debt at the close of business Jan. 1, 1900, \$21,312,500. Now, this debt is made up of: —

Abolition of grade crossings loan, amounting to \$8,000,000. This scrip was primarily issued under authority of chapter 428 of the Acts of the year 1890, the State then

having entered upon a general policy of the abolition of grade crossings. They authorized in that act the expenditure of \$5,000,000 as the State's proportion for the abolition of grade crossings, providing that the railroads should pay 65 per cent. of the cost, the Commonwealth 25 per cent. and the cities and towns not more than 10 per cent. By chapter 433 of 1892 authority was given to abolish certain grade crossings on the line of the Boston & Providence road, which provided for the Commonwealth paying 45 per cent. of such cost, and of the 45 per cent. paid by the Commonwealth the city of Boston was to repay 30 per cent. of such amount in twenty annual payments. This act, and an additional act, providing for the abolition of grade crossings in the towns of Hyde Park and Dedham, comes outside of chapter 428 of 1890, and authorizes an additional issue of bonds for the purpose. The amount issued for that purpose is \$3,000,000, which, with the \$5,000,000 authorized by chapter 428 of 1890, makes \$8,000,000.

Harbor improvement loan, \$500,000. This scrip was issued June 18, 1897, and was for the purpose of meeting expenses in connection with building a dock in South Boston for the purpose of opening up the land of the Commonwealth to commerce.

Massachusetts Hospital for Consumptives loan, \$172,500. This scrip was issued for the purpose of building a hospital for consumptives, which was erected during the years 1895 and 1896, at Rutland.

Massachusetts Hospital for Epileptics loan, \$245,000. This scrip was issued for the purpose of building a hospital for epileptics on the site of the old Primary School at Monson.

Massachusetts war loan, \$1,135,000. This scrip was issued to meet expenses in consequence of the war between the United States and the Kingdom of Spain. The money was used to equip troops, as well as to provide an additional \$7 per month for all volunteers enlisting from Massachusetts.

Medfield Insane Asylum loan, \$1,025,000. This scrip was issued to provide an asylum for chronic insane in Massachusetts. This asylum was erected at Medfield.

The State highway loan, \$2,700,000. The first issue of scrip was in 1894, under authority of chapter 338 of the Acts of 1892, which provides for a commission to improve the highways of the Commonwealth, the Commonwealth having entered into the policy of building State highways throughout the State. Authority to continue these highways has been granted by the Legislature each year, and highways have been located all over the Commonwealth, in accordance with the judgment of the commission and to meet so far as may be the demands of its citizens.

Lastly, the *State House construction loan, \$6,185,000.* This scrip was issued to provide for the enlargement of the State House, taking of the grounds around the State House for open spaces, construction of Memorial Hall and the reconstruction of the Bulfinch front.

Now, the necessity of these various loans and the necessity of these improvements can scarcely be questioned. These loans are issued at 3 and 3½ per cent. per annum, and sinking funds are provided for their redemption, and the sinking fund is maintained by taxation from year to year of such amount as may be necessary to retire the bonds at maturity. In most of the sinking funds the premium which is received from the sale of bonds is paid into it, and the amount to be taxed from year to year grows less; and in some cases the sinking funds have accumulated with sufficient rapidity to preclude any taxation in reference to these matters.

MATURITY OF THE DEBT.

The debt not yet due, with the dates of maturity, is shown in the following statement:—

1900,	.	.	.	.	.	.	\$3,618,729 40
1901,	.	.	.	.	.	.	2,335,000 00
1909,	.	.	.	.	.	.	2,500,000 00
1913,	.	.	.	.	.	.	5,000,000 00
1915,	.	.	.	.	.	.	850,000 00
1916,	.	.	.	.	.	.	625,000 00
1917,	.	.	.	.	.	.	125,000 00
1918,	.	.	.	.	.	.	880,000 00
1920,	.	.	.	.	.	.	1,355,000 00
1921,	.	.	.	.	.	.	95,000 00
1922,	.	.	.	.	.	.	100,000 00
1923,	.	.	.	.	.	.	5,110,000 00

1924,	.	.	.	.	.	.	.	\$700,000	00
1925,	.	.	.	.	.	.	.	1,482,500	00
1927,	.	.	.	.	.	.	.	845,000	00
1928,	.	.	.	.	.	.	.	1,935,000	00
1929,	.	.	.	.	.	.	.	1,985,000	00
1930,	.	.	.	.	.	.	.	6,130,000	00
1934,	.	.	.	.	.	.	.	1,800,000	00
1935,	.	.	.	.	.	.	.	13,835,000	00
1936,	.	.	.	.	.	.	.	2,625,000	00
1937,	.	.	.	.	.	.	.	2,900,000	00
1938,	.	.	.	.	.	.	.	6,100,000	00
1939,	.	.	.	.	.	.	.	4,525,000	00
									<hr/>
									\$67,456,229 40

During the present year (Jan. 1, 1900) the debt will be decreased by the payment of \$3,618,729.40.
This instalment consists of the following scrip :—

<i>Boston, Hartford & Erie Railroad Bonds (Sterling).</i>			
Issued July 1, 1868,	.	.	£60,000
Issued Jan. 1, 1869,	.	.	100,000
Issued July 1, 1869,	.	.	160,000
Issued July 1, 1869,	.	.	423,600
			<hr/>
			£743,600 @ \$4.8665 \$3,618,729 40

This instalment will be paid from the sinking fund.

SINKING FUNDS.

The transactions on account of the several sinking funds show the following aggregates during the year :—

Amount of sinking fund Jan. 1, 1899,	.	.	.	.	\$15,194,152 49
Natural increase during the year,	.	.	.	.	572,985 19
					<hr/>
Total sinking funds Jan. 1, 1900,	.	.	.	.	\$15,767,137 68

The increase came from the following sources :—

Premium on abolition grade-crossings loan bonds,	.	.	\$15,265 40
Premium on Massachusetts war loan bonds,	.	.	2,130 85
Premium on metropolitan water loan bonds,	.	.	19,200 00
Premium on Massachusetts Hospital for Epileptics loan bonds,	.	.	536 22
Premium on State highway loan bonds,	.	.	2,488 43
Armory loan sinking fund, from loan,	.	.	6,147 47
Massachusetts war loan sinking fund, from revenue,	.	.	3,500 00

Metropolitan parks loan sinking fund, from revenue, .	\$14,795 05
Metropolitan parks loan sinking fund, from the loan, .	93,140 63
Prison and hospital loan sinking fund, from revenue, .	7,518 92
Sales Worcester Lunatic Hospital land,	500 00
Assessments from cities for armories,	27,224 25
Assessments from cities and towns for the metropolitan system of sewerage,	59,188 15
Assessments from cities and towns for the metropolitan water system,	489,102 32
	<hr/>
	\$740,737 69
Income from investments,	434,394 97
	<hr/>
Total,	\$1,175,132 66
Paid interest on metropolitan water loan, . \$595,000 00	
Paid cities balance armory loan, 6,147 47	
Paid metropolitan parks loan fund, 1,000 00	
	<hr/>
	602,147 47
	<hr/>
Net increase during the year, as before stated,	\$572,985 19

The following table exhibits, in convenient form for ready reference, the total public debt, the maturity of the last instalment of each loan, and the amount of the sinking funds which secure the payment thereof:—

	Maturity of Last Instalment.	Amount of Loan.	Sinking Funds.	Annual Interest.
Abolition of grade crossings loan, .	1929	\$8,000,000 00	\$683,805 40	\$270,000 00
Armory loan, .	1927	1,460,000 00	408,418 70	43,800 00
Boston, Hartford & Erie Railroad loan, .	1900	3,618,729 40	3,811,624 30	—*
Fitchburg Railroad securities loan, .	1913	5,000,000 00	5,000,000 00	175,000 00
Harbor improvement loan sinking fund, .	1937	500,000 00	59,682 07	17,500 00
Massachusetts Hospital for Consumptives loan, .	1925	172,500 00	30,014 82	5,175 00
Massachusetts Hospital for Epileptics loan, .	1929	245,000 00		
Massachusetts war loan,	1928	1,135,000 00	24,393 25	34,050 00
Medfield Insane Asylum loan, .	1927	1,025,000 00	212,367 74	85,875 00
Metropolitan parks loan,	1939	6,725,000 00	393,015 16	230,250 00
Metropolitan parks loan, series two, .	1939	2,700,000 00		
Metropolitan sewerage loan,	1930	6,180,000 00	361,416 59	215,375 00
Metropolitan sewerage loan, high-level,	1939	1,000,000 00		
Metropolitan sewerage loan, Neponset system,	1936	860,000 00		
Metropolitan water loan,	1939	20,000,000 00	1,349,332 97	27,475 00
State highway loan,	1929	2,700,000 00	260,517 62	685,000 00
State House loan, 1901,	1901	2,335,000 00		92,500 00
State House construction loan, . .	1918	3,225,000 00	3,172,549 06	77,050 00
State House construction loan, Memorial Hall,	1916	250,000 00		
State House construction loan, Bulfinch front,	1916	375,000 00		
		<hr/>	<hr/>	<hr/>
		\$67,456,229 40	\$15,767,137 68	\$2,127,025 00

* Loan will be paid Jan. 1, 1900.

RECAPITULATION.

Total funded debt,	\$67,456,229 40
Less armory, Fitchburg Railroad securities, metropolitan sewerage, metropolitan parks and metropolitan water loans,	42,525,000 00
	<hr/>
	\$24,931,229 40
Amount of sinking funds for redemption of the above, exclusive of the armory, Fitchburg Railroad securities, metropolitan sewerage, metropolitan parks and metropolitan water loan sinking funds,	8,254,954 28
	<hr/>
Net debt,	\$16,676,275 14
Net debt Jan. 1, 1895,	\$4,377,663 19
Net debt Jan. 1, 1896,	6,140,390 10
Net debt Jan. 1, 1897,	10,708,648 02
Net debt Jan. 1, 1898,	12,402,378 82
Net debt Jan. 1, 1899,	14,008,964 24
Net debt Jan. 1, 1900,	16,676,275 14

OTHER RESOURCES.

Other resources pledged for the payment of the public debt are as follows, viz. : —

Stock of the Fitchburg Railroad Company, par value,	\$5,000,000 00
Land of Boston harbor, estimated,	2,000,000 00
	<hr/>
	\$7,000,000 00

These two amounts appear as a part of the resources in Statements X. and XI. A list of the property belonging to the Commonwealth which is used for its various departments — boards, commissions, prisons, hospitals, schools, etc., and yields no income — will be found at the end of this report.

TRUST FUNDS.

The statute prescribing the manner and form of the Auditor's report requires a statement of the funds held in trust by the Commonwealth. These funds amount in the aggregate to \$13,677,726.02 and are given in detail in Statement XIV.

The funds are as follows : —

Abolition of grade crossings loan fund,	\$2,384,236 43
Bar examiners' fund,	120 00
Board of Registration in Dentistry fund,	1,269 68
Board of Registration in Medicine fund,	4,639 96
Board of Registration in Pharmacy fund,	309 15

Commonwealth's flats improvement fund,	\$513,735 30
Harbor compensation fund,	258,322 63
Harbor improvement loan fund,	244,735 89
Improvement of South Bay in Boston fund,	35,890 36
Land registration fund,	2,627 92
Massachusetts school fund,	4,270,548 14
Massachusetts Hospital for Consumptives loan fund,	109 35
Massachusetts Hospital for Epileptics loan fund,	85,100 17
Massachusetts volunteers' fund,	41,602 04
Massachusetts war loan fund,	9,195 83
Medfield Insane Asylum loan fund,	2,018 45
Metropolitan parks loan fund,	749,523 28
Metropolitan parks loan fund, series two,	707,653 97
Metropolitan parks loan fund, Nantasket,	597,578 04
Metropolitan parks trust fund,	15,000 00
Metropolitan sewerage loan fund,	73,557 18
Metropolitan sewerage loan fund, Neponset system,	19,664 77
Metropolitan sewerage loan fund, high level,	949,765 53
Metropolitan water loan fund,	1,771,758 76
Rogers book fund,	1,000 00
State House construction loan fund,	29,446 24
State House construction loan fund, Bulfinch front,	41,643 27
State House construction loan fund, Memorial Hall,	36,355 82
State House loan fund, 1901,	35,824 69
State highway loan fund,	423,465 92
Technical educational fund, Commonwealth's grant,	140,027 25
Technical educational fund, United States grant,	219,000 00
Todd normal school fund,	12,100 00
<hr/>	
Total trust funds,	\$13,677,726 02

The following table exhibits in convenient form the amount of cash and the investments belonging to each of the sinking and trust funds. The same information will be found differently arranged in Statements Nos. XI. and XIV.

Statement showing the Amount of Cash and the Investments of Each of the Sinking and Trust Funds.

TITLE OF FUND.	Cash.	State Securities.	County, City and Town Securities.	Railroad Bonds.	Total Fund.
SINKING FUNDS.					
Abolition grade crossings loan sinking fund,	\$19,205 40	\$100,000 00	\$544,600 00	\$20,000 00	\$683,805 40
Armory loan sinking fund,	28,568 70	-	379,850 00	-	408,418 70
Boston, Hartford & Erie Railroad loan sinking fund,	1,915,635 90	1,895,988 40	-	-	3,811,624 30
Fitchburg Railroad securities loan sinking fund,	-	-	-	5,000,000 00	5,000,000 00
Harbor improvement loan sinking fund,	1,682 07	-	58,000 00	-	59,682 07
Massachusetts war loan sinking fund,	6,893 25	-	18,000 00	-	24,893 25
Medfield Insane Asylum loan sinking fund,	1,667 74	-	140,700 00	70,000 00	212,367 74
Metropolitan parks loan sinking fund,	89,900 55	-	308,114 61	-	398,015 16
Metropolitan sewerage loan sinking fund,	25,136 59	-	836,280 00	-	861,416 59
Metropolitan water loan sinking fund,	9,578 50	-	1,339,754 47	-	1,349,332 97
Prison and hospital loan sinking fund,	8,399 82	-	21,615 00	-	30,014 82
State highway loan sinking fund,	5,521 62	-	224,898 00	80,000 00	260,517 62
State House loans sinking fund,	114,431 00	-	2,478,118 06	680,000 00	3,172,549 06
Totals,	\$2,226,221 14	\$1,995,988 40	\$5,844,928 14	\$5,700,000 00	\$15,767,137 68
TRUST FUNDS.					
Harbor compensation fund,	\$19,322 63	-	\$239,000 00	-	\$258,322 63
Massachusetts school fund,	108,011 64	\$2,000 00	2,385,536 50	\$1,775,000 00	4,270,548 14
Massachusetts volunteers' fund,	502 04	-	41,000 00	-	41,502 04

Rogers book fund,	-	-	-	1,000 00	-	-	1,000 00
Technical educational fund, Commonwealth's grant, .	.	.	.	527 25	-	-	140,027 25
Technical educational fund, United States grant, .	.	.	.	-	-	219,000 00	219,000 00
Board of Registration in Dentistry fund, . . . . .	.	.	.	1,269 68	-	-	1,269 68
Board of Registration in Medicine fund, . . . . .	.	.	.	4,639 96	-	-	4,639 96
Board of Registration in Pharmacy fund, . . . . .	.	.	.	309 15	-	-	309 15
Todd normal school fund, . . . . .	.	.	.	-	-	-	12,100 00
Abolition grade crossings loan fund, . . . . .	.	.	.	2,163,236 43	-	-	2,384,236 43
Commonwealth's flats improvement fund, . . . . .	.	.	.	53,965 92	-	-	513,785 30
Bar examiners' fund, . . . . .	.	.	.	120 00	-	-	120 00
Harbor improvement loan fund, . . . . .	.	.	.	204,735 89	-	-	244,735 89
Improving South Bay in the city of Boston, . . . . .	.	.	.	35,890 36	-	-	35,890 36
Massachusetts Hospital for Consumptives loan fund, .	.	.	.	109 35	-	-	109 35
Massachusetts Hospital for Epileptics loan fund, . . .	.	.	.	85,100 17	-	-	85,100 17
Massachusetts war loan fund, . . . . .	.	.	.	9,195 83	-	-	9,195 83
Medfield Insane Asylum loan fund, . . . . .	.	.	.	2,018 45	-	-	2,018 45
Metropolitan parks loan fund, . . . . .	.	.	.	708,798 28	-	-	749,523 28
Metropolitan parks loan fund, series two, . . . . .	.	.	.	318,132 54	-	-	707,653 97
Metropolitan parks loan fund, Nantasket, . . . . .	.	.	.	188,203 04	-	-	597,578 04
Metropolitan parks trust fund, . . . . .	.	.	.	15,000 00	-	-	15,000 00
Metropolitan sewerage loan fund, . . . . .	.	.	.	73,557 18	-	-	73,557 18
Metropolitan sewerage, Neponset valley, loan fund, .	.	.	.	19,664 77	-	-	19,664 77
Metropolitan sewerage loan fund, high level, . . . . .	.	.	.	949,765 53	-	-	949,765 53
Metropolitan water loan fund, . . . . .	.	.	.	451,706 76	-	-	1,771,758 76
State highway loan fund, . . . . .	.	.	.	423,465 92	-	-	423,465 92
State House construction loan fund, . . . . .	.	.	.	29,446 24	-	-	29,446 24

Statement showing the Amount of Cash and the Investments of Each of the Sinking and Trust Funds — Concluded.

TITLE OF FUND.		Cash.	State Securities.	County, City and Town Securities.	Railroad Bonds.	Total Fund.
State House construction loan fund, Bulfinch front, . . . . .	.	\$41,643 27	-	-	-	\$41,643 27
State House construction loan fund, Memorial Hall, . . . . .	.	36,355 82	-	-	-	36,355 82
State House loan fund, 1901, . . . . .	.	35,824 69	-	-	-	35,824 69
Land registration fund, . . . . .	.	2,627 92	-	-	-	2,627 92
Totals, . . . . .	.	\$5,983,146 71	\$2,000 00	\$5,698,579 31	\$1,994,000 00	\$13,677,726 02

RECAPITULATION.

Sinking funds, . . . . .	.	\$2,226,231 14	\$1,995,988 40	\$5,844,928 14	\$5,700,000 00	\$15,767,137 68
Trust funds, . . . . .	.	5,983,146 71	2,000 00	5,698,579 31	1,994,000 00	13,677,726 02
Totals, . . . . .	.	\$8,209,367 85	\$1,997,988 40	\$11,543,507 45	\$7,694,000 00	\$29,444,863 70

OTHER FUNDS.

There are certain funds in the hands of the trustees of the institutions for whose benefit the funds were established.

The amount of these funds, respectively, is taken from the report of the treasurer thereof, and shows their condition at the close of their financial year, Sept. 30, 1899.

The funds are as follows:—

Lyman fund,	\$64,796 83
Industrial School fund,	1,480 84
Mary Lamb fund,	2,409 17
Fay fund,	1,020 00
Total,	<hr/> \$69,706 84

AGGREGATES.

Sinking funds Dec. 31, 1899,	\$15,767,137 68
Trust funds Dec. 31, 1899,.	13,677,726 02
Other funds,	69,706 84
Total funds,	<hr/> \$29,514,570 54
Add market value above par,	900,000 00
Land, etc., pledged for the payment of the debt,	7,000,000 00
Grand total,	<hr/> \$37,414,570 54

TRUST DEPOSITS.

The aggregate amount of the trust deposits belonging to certain beneficiary associations is \$4,753,809.67.

Full information in regard to the deposits of these corporations will be found in Statement No. XV.

The statistical tables showing the transactions on account of funds, and the debt of the Commonwealth, are arranged under the following statements:—

No. VIII. Receipts and payments on account of funds.

IX. Investments of the funds, etc., including details of the transactions thereof in 1899.

X. Resources and liabilities.

XI. Resources in detail.

XII. Debts and liabilities in detail.

XIII. Funds, the income of which is specifically appropriated.

XIV. Trust funds, etc., in detail.

XV. Trust deposits in detail.

Statement VIII. — Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS.

Detail	Cash on hand Jan. 1, 1899,		\$2,552,843 73
383	Abolition of grade crossings loan sinking fund,	\$202,312 75	
384	Armory loan sinking fund,	150,636 12	
385	Boston, Hartford & Erie Railroad loan sinking fund,	2,496,644 23	
386	Harbor improvement loan sinking fund,	12,567 43	
387	Massachusetts war loan sinking fund,	8,781 16	
388	Medfield Insane Asylum loan sinking fund,	9,599 10	
389	Metropolitan parks loan sinking fund,	194,149 78	
390	Metropolitan sewerage loan sinking fund,	187,431 47	
391	Metropolitan sewerage, Neponset valley, loan sinking fund,	128 34	
392	Metropolitan water loan sinking fund,	1,480,964 43	
393	Prison and hospital loan sinking fund,	10,375 56	
394	State highway loan sinking fund,	102,926 33	
395	State House loans sinking fund,	706,245 11	
396	Harbor compensation fund,	7,938 99	
396	Income harbor compensation fund,	7,000 51	
397	Massachusetts school fund,	228,150 00	
397	Income Massachusetts school fund,	208,402 61	
397	Support of practice and model schools,	10,911 98	
398	Rogers book fund,	1,000 00	
398	Income Rogers book fund,	35 00	
399	Technical educational fund, Commonwealth's grant,	22,000 00	
399	Income technical educational fund, Commonwealth's grant,	6,851 18	
400	Income technical educational fund, United States grant,	10,950 00	
401	Income Todd normal school fund,	457 62	
402	Abolition of grade crossings loan fund,	2,233,994 36	
402	Premium on abolition of grade crossings loan fund,	15,602 50	
404	Baring Brothers & Co. fund,	1,823,840 15	
405	Bar examiners' fund,	2,735 00	
406	Board of Registration in Dentistry fund,	2,506 00	
407	Board of Registration in Medicine fund,	6,910 00	
408	Board of Registration in Pharmacy fund,	1,381 00	
409	Commonwealth flats improvement fund,	491,309 13	
410	Harbor improvement loan fund,	50,000 00	
411	Land registration assurance fund,	2,627 92	
414	Massachusetts Hospital for Epileptics loan fund,	85,000 00	
414	Premium on Massachusetts Hospital for Epileptics loan fund,	544 00	
415	Massachusetts war loan fund,	135,411 10	
415	Premium on Massachusetts war loan fund,	2,210 00	
416	Massachusetts volunteers' fund,	27,186 28	
418	Metropolitan parks loan fund,	1,807,966 85	
418	Premium on metropolitan parks loan fund,	63,876 27	
419	Metropolitan parks loan fund, series two,	510,253 00	
419	Premium on metropolitan parks loan fund, series two,	3,786 00	
420	Metropolitan parks loan fund, Nantasket,	600,050 00	
421	Metropolitan parks trust fund,	15,000 00	
422	Metropolitan sewerage loan fund,	1,005,136 62	
422	Premium on metropolitan sewerage loan fund,	18,100 92	
423	Metropolitan sewerage loan fund, high level,	1,000,000 00	
424	Metropolitan sewerage loan fund, Neponset valley,	41,598 00	
424	Premium on metropolitan sewerage loan fund, Neponset valley,	4,642 50	
425	Metropolitan water loan fund,	5,165,175 18	
425	Premium on metropolitan water loan fund,	19,200 00	
426	State highway loan fund,	551,957 23	
426	Premium on State highway loan fund,	2,506 00	
428	State House construction loan fund,	2,539 18	
430	Income Atlantic Mutual Life Insurance Company, trust deposit,	478 00	
431	Atlas Assurance Company, London, trust deposit,	40,000 00	
431	Income Atlas Assurance Company, London, trust deposit,	8,050 00	
432	Boston, Cape Cod & New York Canal Company, incorporated, trust deposit,	200,000 00	
433	Income Boston Elevated Railway Company, trust deposit,	15,000 00	
434	Boston Mutual Life Association, trust deposit,	6,000 00	
434	Income Boston Mutual Life Association, trust deposit,	855 00	
	Amount carried forward,		\$2,552,843 73

on Account of Funds for 1899.

PAYMENTS ON ACCOUNT OF FUNDS.

Detail		
383	Abolition of grade crossings loan sinking fund, . . .	\$535,091 57
384	Armory loan sinking fund, . . .	286,747 47
385	Boston, Hartford & Erie Railroad loan sinking fund, . . .	893,033 24
386	Harbor improvement loan sinking fund, . . .	65,066 67
387	Massachusetts war loan sinking fund, . . .	18,311 49
388	Medfield Insane Asylum loan sinking fund, . . .	34,500 00
389	Metropolitan parks loan sinking fund, . . .	178,060 75
390	Metropolitan sewerage loan sinking fund, . . .	264,594 53
391	Metropolitan sewerage, Neponset valley, loan sinking fund, . . .	10,917 55
392	Metropolitan water loan sinking fund, . . .	1,561,926 88
393	Prison and hospital loan sinking fund, . . .	16,697 80
394	State highway loan sinking fund, . . .	179,179 20
395	State house loans sinking fund, . . .	1,223,678 41
396	Harbor compensation fund, . . .	126,000 00
396	Income harbor compensation fund, . . .	8,081 28
397	Massachusetts school fund, . . .	330,196 00
397	Income Massachusetts school fund:—	
	Secretary Board of Education, . . . \$4,500 00	
	Support of normal schools, . . . 96,409 28	
	Teachers' institutes, . . . 2,398 27	
	Massachusetts Teachers' Association, . . . 598 75	
	County Teachers' Association, . . . 325 00	
	Cities and towns, . . . 94,521 12	
	Teachers in towns, . . . 10,580 19	
		209,332 61
397	Support of practice and model schools, . . .	10,911 98
398	Rogers book fund, . . .	1,000 00
398	Income Rogers book fund, . . .	68 50
399	Technical educational fund, Commonwealth's grant, . . .	42,548 10
399	Income technical educational fund, Commonwealth's grant, . . .	8,080 85
400	Income technical educational fund, United States grant, . . .	10,950 00
401	Income Todd normal school fund, . . .	457 62
402	Abolition of grade crossings loan fund, . . .	1,714,345 44
402	Premium on abolition of grade crossings loan fund, . . .	15,662 50
403	Armory loan fund, . . .	6,147 47
404	Baring Brothers & Co. fund, . . .	3,651,466 17
405	Bar examiners' fund, . . .	2,710 00
406	Board of Registration in Dentistry fund, . . .	2,586 02
407	Board of Registration in Medicine fund, . . .	6,274 44
408	Board of Registration in Pharmacy fund, . . .	1,816 96
409	Commonwealth flats improvement fund, . . .	514,917 43
410	Harbor improvement loan fund, . . .	230,421 99
412	Improvement of South Bay in Boston, . . .	3 12
413	Massachusetts Hospital for Consumptives loan fund, . . .	740 28
414	Massachusetts Hospital for Epileptics, loan fund, . . .	5,183 92
414	Premium on Massachusetts Hospital for Epileptics loan fund, . . .	544 00
415	Massachusetts war loan fund, . . .	639,669 95
415	Premium on Massachusetts war loan fund, . . .	2,210 00
416	Massachusetts volunteers fund, . . .	46,539 05
417	Medfield Insane Asylum loan fund, . . .	1,309 94
418	Metropolitan parks loan fund, . . .	2,390,430 04
418	Premium on metropolitan parks loan fund, . . .	171,181 39
419	Metropolitan parks loan fund, series two, . . .	1,036,273 69
419	Premium on metropolitan parks loan fund, series two, . . .	32,344 64
420	Metropolitan parks loan fund, Nantasket, . . .	411,846 96
422	Metropolitan sewerage loan fund, . . .	1,104,441 27
422	Premium on Metropolitan sewerage loan fund, . . .	40,944 67
423	Metropolitan sewerage loan fund, high level, . . .	50,234 47
424	Metropolitan sewerage loan fund, Neponset valley, . . .	53,160 55
424	Premium on metropolitan sewerage loan fund, Neponset valley, . . .	4,642 50
425	Metropolitan water loan fund, . . .	4,961,614 10
425	Premium on Metropolitan water loan fund, . . .	19,200 00
426	State highway loan fund, . . .	436,990 71
426	Premium on State highway loan fund, . . .	2,595 00
427	State House loan fund, 1901, . . .	6,420 48
428	State House construction loan fund, . . .	17,782 45
	Amount carried forward, . . .	\$23,547,568 10

Statement VIII. — Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS — *Continued.*

Detail	Amount brought forward,		\$8,553,843 73
435	Income British and Foreign Marine Insurance Company, trust deposit,	\$13,175 38	
436	Income Employers' Liability Assurance Corporation, Limited, of London, England, trust deposit,	5,925 00	
438	Colonial Life Association, trust deposit,	1,185 07	
438	Fidelity Benefit Association, Boston, trust deposit,	1,000 00	
438	Income Fidelity Benefit Association, Boston, trust deposit,	17 50	
439	Fidelity Mutual Life Association, Philadelphia, trust deposit,	18,538 62	
440	Family Protective Union, trust deposit,	409 75	
441	Income Frankfort Marine Accident and Plate Glass Insurance Company, trust deposit,	6,000 00	
442	Greylock Beneficiary Association, trust deposit,	122 98	
443	Groes Loge des Deutschen Ordens der Harugarl, des Staats Massachusetts trust deposit,	20,000 00	
444	Grand Lodge of the Order Sons of St. George, trust deposit,	1,000 00	
445	Ideal Benefit Association, trust deposit,	1,000 00	
446	Income John Hancock Life Insurance Company, trust deposit,	3,500 00	
447	Income London Assurance Corporation, trust deposit,	3,500 00	
448	Income Maritime Insurance Company, trust deposit,	3,500 00	
449	Income Magdeburg Fire Insurance Company, trust deposit,	10,000 00	
450	Massachusetts Catholic Order of Foresters, trust deposit,	60,800 00	
451	Massachusetts Mutual Accident Association, trust deposit,	1,500 00	
451	Income Massachusetts Mutual Accident Association, trust deposit,	500 00	
452	Income Massachusetts Mutual Life Insurance Company trust deposit,	3,000 00	
453	Masonic Casualty Company, trust deposit,	59 94	
453	Income Masonic Casualty Company, trust deposit,	40 00	
454	Masonic Equitable Accident Association of the World, trust deposit,	14,300 00	
454	Income Masonic Equitable Accident Association of the World, trust deposit,	460 00	
455	Masons' Fraternal Accident Association, trust deposit,	1,800 00	
455	Income Masons' Fraternal Accident Association, trust deposit,	608 00	
456	Income Merchants' and Manufacturers' Life Association, trust deposit,	200 00	
458	Income New England Benefit Association, trust deposit,	26 00	
459	New England Mutual Accident Association, trust deposit,	24,000 00	
459	Income New England Mutual Accident Association, trust deposit,	905 00	
460	New England Commercial Travellers' Association, trust deposit,	5,000 00	
460	Income New England Commercial Travellers' Association, trust deposit,	905 00	
461	Income New England Mutual Life Insurance Company, trust deposit,	4,000 00	
462	Income National Assurance Company, Ireland, trust deposit,	7,750 00	
463	New Zealand Insurance Company of New Zealand, trust deposit,	200,000 00	
464	Income Ocean Accident Guarantee Corporation, trust deposit,	3,155 00	
465	Portuguese Fraternity of the United States, trust deposits,	1,005 00	
466	Reliance Marine Insurance Company, trust deposit,	50,000 00	
466	Income Reliance Marine Insurance Company, trust deposit,	875 00	
467	Income Royal Exchange Assurance Company, London, England, trust deposit,	8,500 00	
	Amount carried forward,		\$8,553,843 73

on Account of Funds for 1899.

PAYMENTS ON ACCOUNT OF FUNDS — *Continued.*

Detail	Amount brought forward,	\$28,547,568 10
429	State House construction loan fund, Bulfinch front, .	9,906 20
430	State House construction loan fund, Memorial hall, .	105,212 70
431	Atlas Assurance Company, London, trust deposit, .	40,000 00
431	Income Atlas Assurance Company, London, trust deposit, .	8,050 00
433	Income Boston Elevated Railway Company, trust deposit, .	15,000 00
434	Boston Mutual Life Association, trust deposit, . . .	4,000 00
435	Income British and Foreign Marine Insurance Company, trust deposit, .	13,175 38
436	Income Employers' Liability Assurance Corporation, Limited, of London, England, trust deposit, . .	5,925 00
437	Colonial Life Association, trust deposit,	1,185 07
438	Fidelity Benefit Association, Boston, trust deposit, .	1,000 00
439	Fidelity Mutual Life Association, Philadelphia, trust deposit, .	18,538 62
440	Family Protective Union, trust deposit,	409 75
441	Income Frankfort Marine Accident and Plate Glass Insurance Company, trust deposit,	6,000 00
442	Greylock Beneficiary Association, trust deposit, .	122 98
443	Gross Loge des Deutschen Ordens der Harugarl des Staats Massachusetts, trust deposit,	20,000 00
444	Grand Lodge of the Order Sons of St. George, trust deposit,	1,000 00
445	Ideal Benefit Association, trust deposit,	1,000 00
445	Income Ideal Benefit Association, trust deposit, .	100 00
446	Income John Hancock Life Insurance Company, trust deposit, .	3,500 00
447	Income London Assurance Corporation, trust deposit, .	3,500 00
448	Income maritime Insurance Company, trust deposit, .	3,500 00
449	Income Magdeburg Fire Insurance Company, trust deposit, .	10,000 00
450	Massachusetts Catholic Order of Foresters, trust deposit, .	60,800 00
451	Massachusetts Mutual Accident Association, trust deposit, .	1,500 00
451	Income Massachusetts Mutual Accident Association, trust deposit, .	500 00
452	Income Massachusetts Mutual Life Insurance Company, trust deposit,	3,000 00
453	Masonic Casualty Company, trust deposit,	59 94
454	Masonic Equitable Accident Association of the World, trust deposit, .	14,300 00
454	Income Masonic Equitable Accident Association of the World, trust deposit, .	252 50
459	New England Mutual Accident Association, trust deposit, .	24,000 00
459	Income New England Mutual Accident Association, trust deposit, .	1,097 50
460	New England Commercial Travellers' Association, trust deposit, .	5,000 00
460	Income New England Commercial Travellers' Association, trust deposit, .	1,000 00
461	Income New England Mutual Life Insurance Company, trust deposit, .	4,000 00
462	Income National Assurance Company, Ireland, trust deposit, .	7,750 00
463	New Zealand Insurance Company of New Zealand, trust deposit, .	200,000 00
464	Income Ocean Accident Guarantee Corporation, trust deposit, .	3,155 00
465	Portuguese Fraternity of the United States, trust deposits, .	1,005 00
466	Reliance Marine Insurance Company, trust deposit, .	50,000 00
466	Income Reliance Marine Insurance Company, trust deposit, .	875 00
467	Income Royal Exchange Assurance Company, London, England, trust deposit,	8,500 00
	Amount carried forward,	\$24,305,483 74

Statement VIII. — Receipts and Payments

RECEIPTS ON ACCOUNT OF FUNDS — *Concluded.*

Detail	Amount brought forward, . . . . .	. . . . .	\$8,553,843 73
468	Supreme Council American Legion of Honor, trust deposit,	\$184,061 76	
468	Income Supreme Council American Legion of Honor, trust deposit,	17,125 00	
469	Supreme Council Royal Arcanum, trust deposit,	560,000 00	
470	Springfield Mutual Life Association trust deposit,	10,240 00	
471	Income State Mutual Life Assurance Company, trust deposit,	6,000 00	
472	Income Thames and Mersey Marine Insurance Company, trust deposit,	5,000 00	
473	Thuringia Insurance Company, trust deposit,	400,000 00	
473	Income Thuringia Insurance Company, trust deposit,	6,500 00	
474	Union Marine Insurance Company, trust deposit,	6,000 00	
474	Income Union Marine Insurance Company, trust deposit,	5,132 06	
475	Income United States Indemnity Society, trust deposit,	40 00	
			23,718,736 99
	Total, . . . . .	. . . . .	\$32,272,570 72

on Account of Funds for 1899.

PAYMENTS ON ACCOUNT OF FUNDS — *Concluded.*

Detail	Amount brought forward,	\$24,805,483 74	
468	Supreme Council American Legion of Honor, trust deposit,	184,051 76	
468	Income Supreme Council American Legion of Honor, trust deposit,	17,825 00	
469	Supreme Council of the Royal Arcanum, trust deposit,	560,000 00	
470	Springfield Mutual Life Association, trust deposit,	10,240 00	
471	Income State Mutual Life Assurance Company, trust deposit,	6,000 00	
472	Income Thames and Mersey Marine Insurance Company, trust deposit,	5,000 00	
473	Thuringia Insurance Company, trust deposit,	400,000 00	
473	Income Thuringia Insurance Company, trust deposit,	6,500 00	
474	Union Marine Insurance Company, trust deposit,	6,000 00	
474	Income Union Marine Insurance Company, trust deposit,	5,132 06	
	Cash on hand Jan. 1, 1900,		\$25,506,232 56
			6,766,838 16
	Total,		\$32,272,570 72

STATEMENT IX.

Sinking Funds.

DETAILS 383.

STATEMENT No. IX.

SINKING FUNDS.

DETAILS No. 383.

ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND.

[Acts 1890, chap. 423; 1893, chap. 424; 1894, chaps. 216, 467 and 545; 1896, chap. 439.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments, . . . . .	.	\$35,047 35
City of Gloucester note,	\$1,000 00	
of Lawrence note,	50,000 00	
of Salem notes,	60,000 00	
Town of Leicester notes,	6,000 00	
of Randolph notes,	15,000 00	
of Wakefield bond,	1,000 00	
County of Worcester note,	20,000 00	
Premium on abolition grade crossings loan,	15,265 40	
		168,265 40
Total receipts, . . . . .	.	\$203,312 75
Cash on hand Jan. 1, 1899, . . . . .	.	350,984 22
		\$554,296 97
PAYMENTS.		
City of Chelsea notes, . . . . .	.	\$135,000 00
of Gloucester notes, . . . . .	.	11,100 00
of Lawrence note, . . . . .	.	50,000 00
of Quincy note, . . . . .	.	25,000 00
of Salem notes, . . . . .	.	60,000 00
Town of Boxborough note, . . . . .	.	1,500 00
of Canton note, . . . . .	.	10,000 00
of Holbrook notes, . . . . .	.	10,000 00
of Huntington note, . . . . .	.	4,000 00
of Leicester notes, . . . . .	.	10,000 00
of North Reading note, . . . . .	.	1,500 00
of Norwood notes, . . . . .	.	7,950 00
of Southbridge bonds, . . . . .	.	10,000 00
of Stoneham bonds, . . . . .	.	3,000 00
of Willimantic (Conn.) bonds, . . . . .	.	75,000 00
State of Maine note, . . . . .	.	100,000 00
County of Worcester note, . . . . .	.	20,000 00
Income, over-investment, . . . . .	.	920 35
Interest on deposits, to correct error, . . . . .	.	121 22
Total payments, . . . . .	.	\$535,091 57
Cash on hand Jan. 1, 1900, . . . . .	.	19,205 40
		\$554,296 97

STATEMENT IX.

Sinking Funds.

DETAILS 383.

ABOLITION OF GRADE CROSSINGS LOAN SINKING FUND—

Concluded.

PRESENT INVESTMENTS.		
City of Chelsea notes,	\$135,000 00	
of Fall River bonds,	15,000 00	
of Gloucester notes,	13,100 00	
of Quincy note,	25,000 00	
Town of Abington bond,	1,000 00	
of Arlington bonds,	21,000 00	
of Athol bonds,	2,000 00	
of Attleborough bonds,	20,000 00	
of Boxborough note,	1,500 00	
of Canton note,	10,000 00	
of Deering (Me.) bonds,	16,000 00	
of Dover (N. H.) bonds,	3,000 00	
of Easthampton notes,	7,300 00	
of Eastport (Me.) bonds,	10,000 00	
of Foxborough bonds,	7,000 00	
of Framingham note,	3,500 00	
of Holbrook notes,	10,000 00	
of Huntington note,	4,000 00	
of Leicester notes,	4,000 00	
of New Britain (Conn.) notes,	16,000 00	
of North Brookfield notes,	20,000 00	
of North Reading note,	1,500 00	
of Norwood notes,	7,950 00	
of Plainfield note,	300 00	
of Saugus notes,	1,450 00	
of Southbridge bonds,	10,000 00	
of Spencer bonds,	10,000 00	
of Stoneham bonds,	36,000 00	
of Wakefield bonds,	44,000 00	
of Westfield notes,	14,000 00	
of Willimantic (Conn.) bonds,	75,000 00	
State of Maine note,	100,000 00	
		\$644,600 00
Boston & Albany Railroad bonds, . . . .	. . . .	20,000 00
Cash on hand Jan. 1, 1900, . . . .	. . . .	19,205 40
Total fund, . . . .	. . . .	\$683,805 40

STATEMENT IX.

Sinking Funds.

DETAILS 384.

DETAILS No. 384.

ARMORY LOAN SINKING FUND.

[Acts 1888, chap. 384; 1893, chap. 367; 1894, chap. 211; 1896, chap. 465.]

TRANSACTIONS OF THE FUND, 1899.				
RECEIPTS.				
Income from investments,	.	.	.	\$12,264 40
Town of Bridgewater note,	.	.	.	\$1,000 00
of Brookline note,	.	.	.	700 00
of Foxborough note,	.	.	.	1,500 00
of Needham bond,	.	.	.	1,500 00
of Whately note,	.	.	.	1,300 00
of Wilmington note,	.	.	.	8,000 00
County of Hampden note,	.	.	.	100,000 00
Boston, assessment,	.	.	.	12,623 15
Fall River, assessment,	.	.	.	3,208 61
Fitchburg, assessment,	.	.	.	1,178 10
Lawrence, assessment,	.	.	.	1,925 16
Lowell, assessment,	.	.	.	1,764 29
Lynn, assessment,	.	.	.	2,126 18
Springfield, assessment,	.	.	.	2,303 70
Worcester, assessment,	.	.	.	2,095 06
Armory loan fund, transfer,	.	.	.	6,147 47
				147,371 72
Total receipts,				\$159,636 12
Cash on hand Jan. 1, 1899,	.	.	.	155,680 05
				\$315,316 17
PAYMENTS.				
City of Lynn note,	.	.	.	\$100,000 00
Town of Granville notes,	.	.	.	5,000 00
of Leominster note,	.	.	.	15,000 00
of Milton bonds,	.	.	.	20,000 00
of Stoneham bonds,	.	.	.	12,500 00
of Stoneham note,	.	.	.	5,000 00
of Swampscott note,	.	.	.	3,000 00
of Webster notes,	.	.	.	12,000 00
of Westborough notes,	.	.	.	3,100 00
County of Hampden note,	.	.	.	100,000 00
of Dukes County note,	.	.	.	5,000 00
Boston,	.	.	.	1,976 87
Fall River,	.	.	.	13 33
Lawrence,	.	.	.	165 20
Lynn,	.	.	.	3,888 85
Springfield,	.	.	.	103 22
Total payments,				\$286,747 47
Cash on hand Jan. 1, 1900,	.	.	.	28,568 70
				\$315,316 17

ARMORY LOAN SINKING FUND — *Concluded.*

PRESENT INVESTMENTS.		
City of Brockton bonds,	\$16,500 00	
of Lynn note,	100,000 00	
of North Adams notes,	33,000 00	
of Somerville bonds,	12,000 00	
Town of Avon bonds,	17,000 00	
of Braintree note,	2,000 00	
of Bridgewater note,	500 00	
of Brookline note,	6,300 00	
of Cottage City notes,	7,000 00	
of Foxborough notes,	5,500 00	
of Framingham bonds,	14,000 00	
of Granville notes,	5,000 00	
of Lancaster bonds,	5,000 00	
of Leicester bonds,	13,000 00	
of Leominster notes,	23,500 00	
of Milton bonds,	20,000 00	
of Needham bonds,	38,500 00	
of North Attleborough notes,	10,000 00	
of Revere notes,	6,000 00	
of Saugus note,	450 00	
of Stoneham bonds,	12,500 00	
of Stoneham note,	5,000 00	
of Swampscott note,	3,000 00	
of Ware bonds,	3,000 00	
of Webster notes,	12,000 00	
of Westborough notes,	3,100 00	
of Whately note,	1,000 00	
County of Dukes County note,	5,000 00	
Cash on hand Jan. 1, 1900, . . . .	. . . .	\$379,850 00
		28,568 70
Total fund, . . . .	. . . .	\$408,418 70

DETAILS No. 385.

BOSTON, HARTFORD & ERIE RAILROAD LOAN SINKING FUND.

[Acts 1867, chap. 284; 1869, chap. 450; 1882, chap. 240.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments, . . . .	. . . .	\$198,767 78
City of Bangor (Me.) bonds,	\$2,000 00	
of Boston bonds,	346,650 00	
of Brockton bonds,	20,100 00	
of Cambridge bonds,	3,000 00	
Amounts carried forward,	\$371,750 00	\$198,767 78

STATEMENT IX.

Sinking Funds.

DETAILS 385.

BOSTON, HARTFORD & ERIE RAILROAD, ETC. — *Continued.*

<i>Amounts brought forward,</i>		\$371,750 00	\$198,767 78
City of Fall River bonds,		34,000 00	
of Gloucester bonds,		7,500 00	
of Gloucester notes,		24,500 00	
of Holyoke bonds,		125,000 00	
of Holyoke notes,		5,000 00	
of Lewiston (Me.) bonds,		500 00	
of Lewiston (Me.) note,		25,000 00	
of Lowell bonds and notes,		54,500 00	
of Lynn bonds,		21,000 00	
of New Bedford bonds,		37,000 00	
of New Haven (Conn.) bonds,		5,000 00	
of New London (Conn.) bonds,		9,000 00	
of North Adams notes,		22,500 00	
of Northampton notes,		12,500 00	
of Pawtucket (R. I.) bonds,		20,500 00	
of Providence (R. I.) bonds,		60,000 00	
of Quincy bonds and notes,		31,980 00	
of Somerville bonds,		105,500 00	
Town of Abington bonds,		3,000 00	
of Abington notes,		5,000 00	
of Amherst bonds,		50,000 00	
of Ashland bond,		1,000 00	
of Athol notes,		1,200 00	
of Avon bonds and notes,		1,500 00	
of Blandford notes,		1,000 00	
of Braintree notes,		4,000 00	
of Canton bonds and notes,		29,000 00	
of Clinton notes,		2,500 00	
of Cottage City notes,		3,000 00	
of Danbury (Conn.) bonds,		75,000 00	
of Easthampton notes,		2,500 00	
of Everett notes,		6,000 00	
of Foxborough bonds,		5,000 00	
of Framingham notes,		7,000 00	
of Grafton note,		5,000 00	
of Granville notes,		6,000 00	
of Greenfield bonds,		5,000 00	
of Groton note,		5,000 00	
of Hadley notes,		10,000 00	
of Hanover notes,		12,000 00	
of Hatfield note,		2,500 00	
of Hingham note,		5,000 00	
of Holbrook notes,		2,500 00	
of Hull notes,		15,500 00	
of Huntington notes,		4,000 00	
of Lenox notes,		3,000 00	
of Leominster notes,		76,000 00	
of Lexington notes,		8,500 00	
of Longmeadow note,		5,000 00	
<i>Amounts carried forward,</i>		\$1,334,430 00	\$198,767 78

STATEMENT IX.

Sinking Funds.

DETAILS 385.

BOSTON, HARTFORD & ERIE RAILROAD, ETC.—*Continued.*

<i>Amounts brought forward,</i>	.	.	.	\$1,334,430 00	\$198,767 78
Town of Lunenburg note,	.	.	.	6,000 00	
of Marblehead bonds,	.	.	.	1,000 00	
of Mashpee notes,	.	.	.	1,000 00	
of Medway notes,	.	.	.	1,400 00	
of Melrose bonds,	.	.	.	20,000 00	
of Middleton note,	.	.	.	2,500 00	
of Millis note,	.	.	.	1,000 00	
of Natick bonds,	.	.	.	30,000 00	
of Needham note,	.	.	.	4,500 00	
of New Braintree notes,	.	.	.	3,500 00	
of North Attleborough bonds,	.	.	.	25,000 00	
of North Brookfield notes,	.	.	.	30,000 00	
of Norton note,	.	.	.	3,000 00	
of Reading bonds,	.	.	.	5,000 00	
of Revere notes,	.	.	.	114,720 00	
of Rockland notes,	.	.	.	4,000 00	
of Rutland notes,	.	.	.	16,000 00	
of Saco (Me.) bonds,	.	.	.	5,000 00	
of Salisbury note,	.	.	.	1,000 00	
of Saugus bonds,	.	.	.	3,500 00	
of Saugus notes,	.	.	.	35,000 00	
of Sharon bonds,	.	.	.	5,000 00	
of Sharon notes,	.	.	.	5,000 00	
of Somersworth (N. H.) bonds,	.	.	.	142,000 00	
of South Hadley notes,	.	.	.	25,000 00	
of Stoughton bonds,	.	.	.	2,000 00	
of Stoughton notes,	.	.	.	10,000 00	
of Swampscott notes,	.	.	.	9,000 00	
of Tolland note,	.	.	.	3,000 00	
of Upton note,	.	.	.	7,000 00	
of Uxbridge notes,	.	.	.	4,000 00	
of Wakefield notes,	.	.	.	33,870 00	
of Walpole note,	.	.	.	1,479 12	
of Warren notes,	.	.	.	5,691 33	
of Wellesley notes,	.	.	.	10,000 00	
of Wendell note,	.	.	.	8,000 00	
of Wenham note,	.	.	.	1,000 00	
of Westborough notes,	.	.	.	7,000 00	
of Westfield bonds,	.	.	.	8,300 00	
of West Newbury notes,	.	.	.	2,000 00	
of Weymouth note,	.	.	.	15,000 00	
of Williamstown notes,	.	.	.	30,000 00	
of Winthrop notes,	.	.	.	10,986 00	
County of Bristol notes,	.	.	.	40,000 00	
of Dukes County note,	.	.	.	5,000 00	
of Plymouth note,	.	.	.	10,000 00	
of Worcester notes,	.	.	.	50,000 00	
					2,097,876 45
<i>Amount carried forward,</i>	.	.	.	.	\$2,296,644 23

STATEMENT IX.

Sinking Funds.

DETAILS 385.

BOSTON, HARTFORD & ERIE RAILROAD, ETC.—Concluded.

<i>Amount brought forward</i>		\$2,396,544 23
International Trust Company for metropolitan parks loan bonds.		30,000 00
Total receipts.		\$2,396,544 23
Cash on hand Jan. 1, 1899.		312,24 91
		<u>\$2,808,669 14</u>

PAYMENTS.

City of Gloucester bonds and notes,		\$26,000 00
of Lewiston (Me.) note,		25,000 00
of North Adams notes,		4,500 00
of Providence (R. I.) bonds,		3,000 00
Town of Canton note,		5,000 00
of Everett notes,		6,000 00
of Grafton note,		5,000 00
of Groton note,		5,000 00
of Hingham note,		5,000 00
of Lunenburg note,		6,000 00
of Middleton note,		2,500 00
of Natick bonds,		10,000 00
of New Braintree notes,		3,000 00
of Norton note,		3,000 00
of Revere notes,		5,220 00
of Saugus notes,		25,000 00
of Sharon note,		5,000 00
of Somersworth (N. H.) bonds,		142,000 00
of South Hadley note,		10,000 00
of West Newbury note,		2,000 00
Boston, Hartford & Erie Railroad bonds,		338,708 40
Blake Brothers, for bonds due,		249,164 80
Income, over-investment,		6,940 04
Total payments,		\$893,033 24
Cash on hand Jan. 1, 1900,		1,915,635 90
		<u>\$2,808,669 14</u>

PRESENT INVESTMENT.

Boston, Hartford & Erie Railroad bonds,		\$1,895,988 40
Cash on hand Jan. 1, 1900,		1,915,635 90
		<u>\$3,811,624 30</u>

STATEMENT IX.

Sinking Funds.

DETAILS 386.

FITCHBURG RAILROAD SECURITIES LOAN SINKING FUND.

[Acts 1893, chap. 408.]

No transactions, 1899.		
PRESENT INVESTMENT.		
Fitchburg Railroad bonds, . . . . .	. . . . .	\$5,000,000 00
Fitchburg Railroad common stock, 50,000 shares, par value, \$5,000,000.		

DETAILS No. 386.

HARBOR IMPROVEMENT LOAN SINKING FUND.

[Acts 1897, chap. 512.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments, . . . . .	. . . . .	\$5,567 48
Town of Needham note,	\$3,000 00	
of Wilmington note,	4,000 00	
		7,000 00
Total receipts, . . . . .	. . . . .	\$12,567 48
Cash on hand Jan. 1, 1899, . . . . .	. . . . .	54,181 31
		\$66,748 74
PAYMENTS.		
Town of Longmeadow note, . . . . .	. . . . .	\$4,000 00
of Needham note, . . . . .	. . . . .	3,000 00
of Rutland notes, . . . . .	. . . . .	3,000 00
of Swampscott note, . . . . .	. . . . .	15,000 00
of Watertown bonds, . . . . .	. . . . .	36,000 00
of Wilmington note, . . . . .	. . . . .	4,000 00
Income, over-investment, . . . . .	. . . . .	66 67
Total payments, . . . . .	. . . . .	\$65,066 67
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	1,682 07
		\$66,748 74
PRESENT INVESTMENTS.		
Town of Longmeadow note,	\$4,000 00	
of Rutland notes,	3,000 00	
of Swampscott note,	15,000 00	
of Watertown bonds,	36,000 00	
		\$58,000 00
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	1,682 07
Total fund, . . . . .	. . . . .	\$59,682 07

STATEMENT IX.

Sinking Funds.

DETAILS 387 AND 388.

DETAILS No. 387.

MASSACHUSETTS WAR LOAN SINKING FUND.

[Acts 1898, chap. 561.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments, . . . . .	.	\$3,115 31
Premium on bonds sold,	\$2,165 85	
Massachusetts war loan sinking fund, revenue,	3,500 00	
		5,665 85
Total receipts, . . . . .	.	\$8,781 16
Cash on hand Jan. 1, 1899, . . . . .	.	15,923 58
		\$24,704 74
PAYMENTS.		
Town of Leicester notes, . . . . .	.	\$6,000 00
of South Hadley note, . . . . .	.	12,000 00
Premium, to balance, . . . . .	.	35 00
Income, over-investment, . . . . .	.	276 49
Total payments, . . . . .	.	\$18,311 49
Cash on hand Jan. 1, 1900, . . . . .	.	6,393 25
		\$24,704 74
PRESENT INVESTMENTS.		
Town of Leicester notes,	\$6,000 00	
of South Hadley note,	12,000 00	
		\$18,000 00
Cash on hand Jan. 1, 1900, . . . . .	.	6,393 25
Total fund, . . . . .	.	\$24,393 25

DETAILS No. 388.

MEDFIELD INSANE ASYLUM LOAN SINKING FUND.

[Acts 1894, chaps. 391 and 526; 1895, chap. 399.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments, . . . . .	.	\$8,599 10
Town of Concord bond, . . . . .	.	1,000 00
Total receipts, . . . . .	.	\$9,599 10
Cash on hand Jan. 1, 1899, . . . . .	.	26,568 64
		\$36,167 74

STATEMENT IX.

Sinking Funds.

DETAILS 389.

MEDFIELD INSANE ASYLUM LOAN SINKING FUND—

Concl'd.

PAYMENTS.		
City of Quincy bonds,		\$8,500 00
Town of Danbury (Conn.) notes,		20,000 00
of Randolph note,		3,000 00
of Swampscott note,		3,000 00
Total payments,		\$34,500 00
Cash on hand Jan. 1, 1900,		1,667 74
		\$36,167 74
PRESENT INVESTMENTS.		
City of New London (Conn.) bonds,	\$3,000 00	
of Quincy bonds,	8,500 00	
Town of Barnstable notes,	3,000 00	
of Concord bonds,	2,700 00	
of Danbury (Conn.) notes,	20,000 00	
of Easthampton notes,	25,500 00	
of Foxborough bonds,	5,000 00	
of Leominster notes,	15,000 00	
of New Britain (Conn.) bonds,	50,000 00	
of Randolph note,	3,000 00	
of Revere note,	2,000 00	
of Swampscott note,	3,000 00	
		\$140,700 00
Boston & Albany Railroad bonds,		70,000 00
		\$210,700 00
Cash on hand Jan. 1, 1900,		1,667 74
Total fund,		\$212,367 74

DETAILS No. 389.

METROPOLITAN PARKS LOAN SINKING FUND.

[Acts 1893, chap. 407; 1894, chaps. 288, 483 and 509; 1895, chap. 305; 1896, chaps. 466, 472 and 550; 1899, chap. 464.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments,		\$45,714 10
City of North Adams note,	\$9,000 00	
Town of Avon bond,	500 00	
of Bridgewater note,	5,000 00	
of Colrain note,	2,000 00	
of Enfield note,	3,000 00	
of Grafton note,	5,000 00	
of Holbrook notes,	10,000 00	
Amounts carried forward,		\$34,500 00
		\$45,714 10

STATEMENT IX.

Sinking Funds.

DETAILS 389.

METROPOLITAN PARKS LOAN SINKING FUND — Continued.

<i>Amounts brought forward,</i>	\$34,500 00	\$45,714 10
Town of Salisbury note,	1,000 00	
of Wellesley note,	5,000 00	
Metropolitan parks loan fund, assessment for 1898,	9,755 55	
Metropolitan parks loan fund, series two, assessment for 1898,	3,765 08	
Metropolitan parks loan fund,	64,224 00	
Metropolitan parks loan fund, series two, . .	15,396 00	
Metropolitan parks loan sinking fund, revenue,	14,795 05	
		148,435 68
Total receipts,		\$194,149 78
Cash on hand Jan. 1, 1899,		78,811 52
		\$267,961 30
PAYMENTS.		
City of Newburyport notes,		\$20,000 00
Town of Braintree notes,		30,000 00
of Bridgewater note,		5,000 00
of Colrain note,		2,000 00
of Danvers bonds,		10,000 00
of Enfield note,		3,000 00
of Foxborough note,		500 00
of Grafton note,		5,000 00
of Randolph notes,		8,500 00
of Revere note,		3,000 00
of Salisbury note,		1,000 00
of Saugus bonds,		25,000 00
of Saugus notes,		3,500 00
of South Hadley notes,		10,000 00
of Swampscott note,		2,800 00
of Wellesley notes,		10,000 00
of Winthrop note,		20,000 00
Premium on metropolitan parks loan : —		
Return of amount borrowed Dec. 3, 1896, . .		1,000 00
Expenses of issuing bonds, 1894, 1895, . .		2,002 27
Premium on metropolitan parks loan, series two : —		
Expenses of issuing bonds, 1896,		586 09
One book registered bonds,		35 00
Advertising,		191 75
Income, over-investment,		14,945 64
Total payments,		\$178,060 75
Cash on hand Jan. 1, 1900,		89,900 55
		\$267,961 30

STATEMENT IX.

Sinking Funds.

DETAILS 390.

METROPOLITAN PARKS LOAN SINKING FUND—Concluded.

PRESENT INVESTMENTS.			
City of Brockton bonds,	.	.	\$9,000 00
of Fall River bond,	.	.	1,000 00
of Newburyport notes,	.	.	20,000 00
of North Adams notes,	.	.	27,000 00
of Quincy bonds,	.	.	11,000 00
of Salem bonds,	.	.	2,000 00
Town of Avon bonds,	.	.	18,000 00
of Bourne bonds,	.	.	15,000 00
of Braintree notes,	.	.	36,000 00
of Conway bonds,	.	.	15,000 00
of Danvers bonds,	.	.	10,000 00
of Foxborough note,	.	.	500 00
of Framingham note,	.	.	3,114 61
of Millis notes,	.	.	10,000 00
of Randolph notes,	.	.	8,500 00
of Revere notes,	.	.	5,000 00
of Saugus bonds,	.	.	25,000 00
of Saugus notes,	.	.	3,500 00
of South Hadley notes,	.	.	10,000 00
of Swampscott note,	.	.	2,800 00
of Webster bonds,	.	.	5,000 00
of Wellesley notes,	.	.	5,000 00
of Winchendon bonds,	.	.	15,000 00
of Winthrop note,	.	.	41,700 00
of Wrentham bonds,	.	.	9,000 00
			\$303,114 61
Cash on hand Jan. 1, 1900,	.	.	89,900 55
Total fund,			\$393,015 16

DETAILS No. 390.

METROPOLITAN SEWERAGE LOAN SINKING FUND.

[Acts 1889, chap. 439; 1891, chap. 192; 1894, chap. 307; 1895, chaps. 294 and 406; 1896, chap. 414.]

TRANSACTIONS OF THE FUND, 1899.			
RECEIPTS.			
Income from investments,	.	.	\$17,025 77
City of Everett note,	.	.	\$6,000 00
of Newburyport notes,	.	.	20,000 00
Town of Brookline note,	.	.	11,800 00
of East Longmeadow note,	.	.	3,000 00
of Enfield note,	.	.	1,000 00
of Grafton note,	.	.	2,500 00
of Holbrook notes,	.	.	10,000 00
Amounts carried forward,			\$54,300 00
			\$17,025 77

STATEMENT IX.

Sinking Funds.

DETAILS 391.

METROPOLITAN SEWERAGE LOAN SINKING FUND — *Cont'd.*

<i>Amounts brought forward,</i>	\$54,300 00	\$17,025 77
Town of Watertown bonds,	36,000 00	
of Wilmington note,	5,000 00	
Metropolitan sewerage bonds,	5,000 00	
Metropolitan sewerage loan sinking fund,	10,917 55	
Assessments for 1899, —		
Arlington,	1,083 03	
Belmont,	513 94	
Boston,	12,550 55	
Brookline,	2,174 92	
Cambridge,	10,364 22	
Chelsea,	2,916 63	
Dedham,	1,679 75	
Everett,	1,586 81	
Hyde Park,	2,727 04	
Lexington,	415 24	
Malden,	3,241 81	
Medford,	2,092 03	
Melrose,	1,274 66	
Milton,	2,945 83	
Newton,	2,492 35	
Somerville,	5,669 20	
Stoneham,	505 23	
Wakefield,	110 33	
Waltham,	1,535 27	
Watertown,	600 32	
Winchester,	871 07	
Winthrop,	590 86	
Woburn,	1,247 06	
		170,405 70
Total receipts,		\$187,431 47
Cash on hand Jan. 1, 1899,		102,299 65
		\$289,731 12
PAYMENTS.		
City of Concord (N. H.) note,		\$19,500 00
of Everett notes,		6,000 00
of Newburyport note,		20,000 00
Town of Avon notes,		1,200 00
of Concord bonds,		25,000 00
of East Longmeadow note,		3,000 00
of Enfield note,		1,000 00
of Grafton note,		2,500 00
of Holbrook notes,		15,000 00
of North Reading note,		1,000 00
of Norwood notes,		6,000 00
of Peabody note,		25,000 00
of Rehoboth note,		5,000 00
<i>Amount carried forward,</i>		\$130,200 00

STATEMENT IX.

Sinking Funds.

DETAILS 390.

METROPOLITAN SEWERAGE LOAN SINKING FUND—*Concl'd.*

<i>Amount brought forward,</i>		\$180,200 00
Town of Revere notes,		29,512 00
of Somersworth (N. H.) bonds,		20,000 00
of Swampscott notes,		5,000 00
of Walpole note,		8,000 00
of Watertown bonds,		36,000 00
of Westborough note,		10,000 00
of Weymouth notes,		17,500 00
of Wilmington note,		5,000 00
Advertising,		93 68
One book registered bonds,		35 00
Income, over-investment,		3,253 85
Total payments,		\$264,594 53
Cash on hand Jan. 1, 1900,		25,136 59
		\$289,731 12
PRESENT INVESTMENTS.		
City of Concord (N. H.) note,	\$19,500 00	
Town of Avon notes,	1,200 00	
of Brookline notes,	47,200 00	
of Concord bonds,	25,000 00	
of Danbury (Conn.) bonds,	5,000 00	
of Foxborough bonds,	5,000 00	
of Framingham notes,	17,368 00	
of Holbrook notes,	5,000 00	
of Huntington bonds,	25,000 00	
of Natick note,	10,000 00	
of New Britain (Conn.) bonds,	9,000 00	
of North Reading note,	1,000 00	
of Norwood notes,	6,000 00	
of Peabody note,	25,000 00	
of Rehoboth note,	5,000 00	
of Revere notes,	69,512 00	
of Somersworth (N. H.) bonds,	20,000 00	
of Swampscott notes,	5,000 00	
of Walpole note,	8,000 00	
of Westborough note,	10,000 00	
of Weymouth notes,	17,500 00	
		\$336,280 00
Cash on hand Jan. 1, 1900,		25,136 59
Total fund,		\$361,416 59

STATEMENT IX.

Sinking Funds.

DETAILS 391 AND 392.

DETAILS No. 391.

METROPOLITAN SEWERAGE (NEPONSET VALLEY) LOAN SINKING FUND.

[Acts 1896, chap. 406.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments,		\$128 34
Cash on hand Jan. 1, 1899,		10,789 21
		\$10,917 55
PAYMENTS.		
Metropolitan sewerage loan sinking fund,		\$10,917 55

DETAILS No. 392.

METROPOLITAN WATER LOAN SINKING FUND.

[Acts 1896, chap. 408.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments,		\$84,145 45
City of Bangor (Me.) note,	\$30,000 00	
of Everett notes,	50,000 00	
of Haverhill notes,	100,000 00	
of Lowell note,	5,000 00	
of Lynn bond,	25,000 00	
of Marlborough bonds,	50,000 00	
of Medford notes,	37,000 00	
of North Adams notes,	56,166 66	
of Quincy bonds,	8,500 00	
Town of Acushnet note,	1,000 00	
of Belfast (Me.) bonds,	45,000 00	
of Bradford bonds,	3,000 00	
of Chelmsford note,	1,200 00	
of Danvers bonds,	1,250 00	
of East Longmeadow note,	3,000 00	
of Foxborough note,	3,000 00	
of Hatfield bond,	30,000 00	
of Hudson bonds and note,	2,000 00	
of Hull bond,	24,000 00	
of Ipswich bonds,	53,000 00	
of Mansfield bond,	25,000 00	
of Marblehead bonds,	3,000 00	
of Melrose bonds,	84,000 00	
Amounts carried forward,	\$640,116 66	\$84,145 45

STATEMENT IX.

Sinking Funds.

DETAILS 392.

METROPOLITAN WATER LOAN SINKING FUND — *Continued.*

<i>Amounts brought forward,</i>		\$640,116 66	\$84,145 45
Town of Methuen bond,		15,000 00	
of Natick bond,		35,000 00	
of Needham bond,		2,000 00	
of New Britain (Conn.) bonds,		35,000 00	
of North Brookfield note,		1,000 00	
of Old Town (Me.) bond,		20,000 00	
of Plainfield note,		1,000 00	
of Randolph note,		500 00	
of Revere notes,		40,000 00	
of Rockland note,		900 00	
of Upton note,		1,000 00	
of Watertown bonds,		28,000 00	
of Wellesley bonds,		30,000 00	
of Westbrook (Me.) bond,		18,000 00	
of Weymouth note,		20,000 00	
of Winthrop note,		6,000 00	
Premium on metropolitan water loan,		19,200 00	
Assessments for 1899,—			
Arlington,		1,846 35	
Belmont,		1,116 01	
Boston,		411,861 54	
Chelsea,		11,627 09	
Everett,		7,146 75	
Hyde Park,		758 55	
Malden,		11,500 91	
Medford,		3,739 61	
Melrose,		4,921 63	
Nahant,		440 77	
Newton,		2,477 25	
Quincy,		4,477 50	
Revere,		1,684 91	
Somerville,		20,975 58	
Watertown,		2,587 79	
Winthrop,		1,990 08	
			1,396,818 98
Total receipts,			\$1,480,964 43
Cash on hand Jan. 1, 1899,			90,540 95
			\$1,571,505 38
PAYMENTS.			
City of Chelsea bonds,			\$1,000 00
of Everett bonds,			7,000 00
of Everett notes,			6,000 00
of Fall River bonds,			72,000 00
of Gloucester bonds,			37,500 00
of Haverhill notes,			100,000 00
of Lynn bonds,			20,000 00
<i>Amount carried forward,</i>			\$248,500 00

STATEMENT IX.

Sinking Funds.

DETAILS 392.

METROPOLITAN WATER LOAN SINKING FUND—Continued.

<i>Amount brought forward,</i>	.	.	.	.	.	.	\$243,500 00
City of Malden bonds,	.	.	.	.	.	.	2,650 00
of Marlborough bonds,	.	.	.	.	.	.	2,000 00
of Medford note,	.	.	.	.	.	.	18,000 00
of North Adams notes,	.	.	.	.	.	.	53,550 00
of Quincy bonds,	.	.	.	.	.	.	19,825 98
of Taunton bonds,	.	.	.	.	.	.	19,000 00
of Waltham bonds,	.	.	.	.	.	.	4,000 00
Town of Abington bonds,	.	.	.	.	.	.	2,000 00
of Arlington bonds,	.	.	.	.	.	.	7,000 00
of Athol notes,	.	.	.	.	.	.	9,550 00
of Barre (Vt.) bonds,	.	.	.	.	.	.	40,000 00
of Belfast (Me.) bonds,	.	.	.	.	.	.	45,000 00
of Brookline note,	.	.	.	.	.	.	1,250 00
of Burlington (Vt.) bonds,	.	.	.	.	.	.	20,000 00
of Chicopee bonds,	.	.	.	.	.	.	9,500 00
of Dover (N. H.) bond,	.	.	.	.	.	.	5,000 00
of Easthampton note,	.	.	.	.	.	.	5,000 00
of East Longmeadow note,	.	.	.	.	.	.	3,000 00
of Foxborough bonds,	.	.	.	.	.	.	3,000 00
of Foxborough note,	.	.	.	.	.	.	2,500 00
of Framingham notes,	.	.	.	.	.	.	30,310 00
of Holbrook bonds,	.	.	.	.	.	.	1,000 00
of Hull bonds,	.	.	.	.	.	.	11,000 00
of Hull note,	.	.	.	.	.	.	5,900 00
of Lewiston (Me.) bonds,	.	.	.	.	.	.	2,000 00
of Lewiston (Me.) notes,	.	.	.	.	.	.	25,000 00
of Mansfield bonds,	.	.	.	.	.	.	7,900 00
of Miller's Falls note,	.	.	.	.	.	.	5,000 00
of Natick bond,	.	.	.	.	.	.	10,000 00
of Natick notes,	.	.	.	.	.	.	17,000 00
of New Britain (Conn.) bonds,	.	.	.	.	.	.	14,000 00
of Orange bonds,	.	.	.	.	.	.	1,000 00
of Reading bonds,	.	.	.	.	.	.	6,000 00
of Reading notes,	.	.	.	.	.	.	10,000 00
of Revere notes,	.	.	.	.	.	.	28,000 00
of Saugus note,	.	.	.	.	.	.	2,500 00
of Somersworth (N. H.) bond,	.	.	.	.	.	.	17,000 00
of South Abington bond,	.	.	.	.	.	.	2,000 00
of Stoneham bonds,	.	.	.	.	.	.	4,000 00
of Tolland note,	.	.	.	.	.	.	4,000 00
of Walpole note,	.	.	.	.	.	.	4,000 00
of Waterbury (Conn.) bonds,	.	.	.	.	.	.	2,000 00
of Watertown bonds,	.	.	.	.	.	.	23,000 00
of Wellesley bonds,	.	.	.	.	.	.	45,000 00
of Westfield bonds,	.	.	.	.	.	.	32,000 00
of West Springfield bonds,	.	.	.	.	.	.	8,000 00
of Weymouth bonds,	.	.	.	.	.	.	15,000 00
of Weymouth note,	.	.	.	.	.	.	20,000 00
of Winchester bond,	.	.	.	.	.	.	3,000 00
<i>Amount carried forward,</i>	.	.	.	.	.	.	\$885,925 38

STATEMENT IX.

Sinking Funds.

DETAILS 392.

METROPOLITAN WATER LOAN SINKING FUND — *Continued.*

<i>Amount brought forward,</i>		\$886,935 98
Town of Winthrop note,		15,501 81
Advertising,		274 08
American Bank Note Company bonds,		1,630 00
Interest on metropolitan water loan,		595,000 00
Income, loan fund,		25,878 65
Income, over-investment,		36,706 36
Total payments,		\$1,561,926 88
Cash on hand Jan. 1, 1900,		9,578 50
		\$1,571,505 38
PRESENT INVESTMENTS.		
City of Brockton bonds,	\$16,000 00	
of Chelsea bonds,	1,000 00	
of Everett bonds,	7,000 00	
of Everett notes,	6,000 00	
of Fall River bonds,	72,000 00	
of Gloucester bonds,	37,500 00	
of Lowell notes,	35,000 00	
of Lynn bonds,	20,000 00	
of Malden bonds,	2,650 00	
of Marlborough bonds,	2,000 00	
of North Adams notes,	190,716 68	
of Quincy bonds,	11,325 98	
of Taunton bonds and notes,	30,700 00	
of Waltham bonds,	4,000 00	
Town of Acushnet notes,	4,000 00	
of Abington bonds,	2,000 00	
of Arlington bonds,	7,000 00	
of Athol notes,	9,550 00	
of Barre (Vt.) bonds,	40,000 00	
of Bradford bonds,	97,000 00	
of Brookline note,	1,250 00	
of Burlington (Vt.) bonds,	20,000 00	
of Central Falls (R. I.) bonds,	53,000 00	
of Chelmsford notes,	9,600 00	
of Chicopee bonds,	9,500 00	
of Danvers bonds,	21,250 00	
of Deerfield notes,	15,000 00	
of Dover (N. H.) bond,	5,000 00	
of Easthampton note,	5,000 00	
of Enfield note,	2,000 00	
of Foxborough bonds and notes,	20,000 00	
of Framingham notes,	30,310 00	
of Great Barrington bonds,	2,000 00	
of Great Barrington notes,	5,000 00	
of Holbrook bonds,	1,000 00	
<i>Amount carried forward,</i>	\$795,352 66	

STATEMENT IX.

Sinking Funds.

DETAILS 392

METROPOLITAN WATER LOAN SINKING FUND — *Concluded.*

<i>Amount brought forward,</i>	.	.	.	\$795,352 66	
Town of Hudson bonds,	.	.	.	33,000 00	
of Hudson notes,	.	.	.	28,000 00	
of Hull bonds and notes,	.	.	.	17,900 00	
of Lewiston (Me.) bonds,	.	.	.	2,000 00	
of Lewiston (Me.) notes,	.	.	.	25,000 00	
of Mansfield bonds,	.	.	.	7,900 00	
of Marblehead bonds,	.	.	.	13,500 00	
of Miller's Falls note,	.	.	.	5,000 00	
of Natick bond,	.	.	.	10,000 00	
of Natick notes,	.	.	.	17,000 00	
of Needham bonds,	.	.	.	27,000 00	
of New Britain (Conn.) bonds,	.	.	.	14,000 00	
of North Attleborough bonds,	.	.	.	2,000 00	
of North Brookfield notes,	.	.	.	5,000 00	
of Orange bonds,	.	.	.	1,000 00	
of Provincetown bonds,	.	.	.	8,000 00	
of Randolph bonds,	.	.	.	2,000 00	
of Randolph notes,	.	.	.	4,500 00	
of Reading bonds,	.	.	.	20,000 00	
of Reading notes,	.	.	.	10,000 00	
of Revere notes,	.	.	.	28,000 00	
of Rochester bonds,	.	.	.	2,000 00	
of Rockland notes,	.	.	.	3,600 00	
of Saugus notes,	.	.	.	5,000 00	
of Scituate note,	.	.	.	2,500 00	
of Seekonk notes,	.	.	.	3,000 00	
of Sheffield note,	.	.	.	1,500 00	
of Somersworth (N. H.) bond,	.	.	.	17,000 00	
of South Abington bond,	.	.	.	2,000 00	
of Stoneham bonds,	.	.	.	20,000 00	
of Sturbridge notes,	.	.	.	8,000 00	
of Tolland note,	.	.	.	4,000 00	
of Upton bonds,	.	.	.	18,000 00	
of Walpole bonds,	.	.	.	9,000 00	
of Walpole notes,	.	.	.	12,500 00	
of Waterbury (Conn.) bonds,	.	.	.	20,000 00	
of Wayland bond,	.	.	.	1,000 00	
of Wellesley bonds,	.	.	.	13,000 00	
of Westfield bonds,	.	.	.	32,000 00	
of West Springfield bonds,	.	.	.	8,000 00	
of West Springfield note,	.	.	.	8,000 00	
of Weymouth bonds,	.	.	.	15,000 00	
of Winchendon bonds,	.	.	.	10,000 00	
of Winchester bond,	.	.	.	3,000 00	
of Winthrop notes,	.	.	.	45,501 81	
Cash on hand Jan. 1, 1900,	.	.	.	.	1,339,754 47
					9,578 50
Total fund,	.	.	.	.	\$1,349,332 97

STATEMENT IX.

Sinking Funds.

DETAILS 393 AND 394.

DETAILS No. 393.

PRISON AND HOSPITAL LOAN SINKING FUND.

[Acts 1874, chap. 391; Res. 1882, chap. 5; Acts 1882, chap. 30; 1891, chap. 259.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments, . . . . .	. . . . .	\$1,085 42
Prison and Hospital loan sinking fund, revenue,	\$7,518 92	
Premium on Massachusetts Hospital for Epileptics fund,	536 22	
Sales Worcester Insane Hospital lands, transfer,	500 00	
		8,555 14
Town of Medway note, . . . . .	. . . . .	735 00
Total receipts, . . . . .	. . . . .	\$10,375 56
Cash on hand Jan. 1, 1899, . . . . .	. . . . .	14,722 06
		\$25,097 62
PAYMENTS.		
Town of Leominster note, . . . . .	. . . . .	\$15,000 00
Income, over-investment, . . . . .	. . . . .	1,697 80
Total payments, . . . . .	. . . . .	\$16,697 80
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	8,399 82
		\$25,097 62
PRESENT INVESTMENTS.		
Town of Leominster note,	\$15,000 00	
of Medway notes,	6,615 00	
		\$21,615 00
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	8,399 82
Total fund, . . . . .	. . . . .	\$30,014 82

DETAILS No. 394.

STATE HIGHWAY LOAN SINKING FUND.

[Acts 1893, chap. 476; 1894, chap. 497; 1895, chap. 347; 1896, chap. 481.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments, . . . . .	. . . . .	\$12,402 90
Town of Dover (N. H.) note,	\$13,000 00	
of Hopkinton note,	10,000 00	
Amounts carried forward,	\$23,000 00	\$12,402 90

STATEMENT IX.

Sinking Funds.

DETAILS 394.

STATE HIGHWAY LOAN SINKING FUND — *Concluded.*

<i>Amounts brought forward,</i>	\$23,000 00	\$12,402 90
Town of Reading note,	1,000 00	
of Rowley note,	3,000 00	
of Sangus notes,	10,000 00	
of Westfield bonds,	50,000 00	
of Winchendon bond,	1,000 00	
Premium on State House loan,	2,523 43	
		90,523 43
Totals receipts,		\$102,926 33
Cash on hand Jan. 1, 1899,		81,874 49
		\$184,800 82
PAYMENTS.		
City of Everett notes,		\$14,000 00
Town of Belmont bonds,		14,000 00
of Longmeadow bonds,		18,000 00
of Needham note,		1,750 00
of Reading note,		1,000 00
of Revere note,		4,596 00
of Watertown bonds,		71,000 00
of Westfield bonds,		50,000 00
Premium on State highway loan fund,		35 00
Income State highway loan sinking fund,		4,798 20
Total payments,		\$179,179 20
Cash on hand Jan. 1, 1900,		5,621 62
		\$184,800 82
PRESENT INVESTMENTS.		
City of Everett notes,	\$14,000 00	
Town of Belmont bonds,	14,000 00	
of Cottage City notes,	10,000 00	
of Framingham note,	5,050 00	
of Longmeadow bonds,	18,000 00	
of Maynard bonds,	13,000 00	
of Miller's Falls notes,	15,000 00	
of Needham note,	1,750 00	
of Revere note,	4,596 00	
of Stoneham bonds,	7,000 00	
of Watertown bonds,	71,000 00	
of Westborough note,	5,500 00	
of Winchendon bonds,	46,000 00	
		\$224,896 00
Boston & Albany Railroad bonds,		30,000 00
Cash on hand Jan. 1, 1900,		5,621 62
Total fund,		\$260,517 62

STATEMENT IX.

Sinking Funds.

DETAILS 395.

DETAILS No. 395.

STATE HOUSE LOANS SINKING FUND.

[Acts 1895, chap. 39.]

TRANSACTIONS OF THE FUND, 1899.			
RECEIPTS.			
Income from investments,	.	.	\$112,145 11
City of Beverly note,	.	.	\$50,000 00
of Brockton bond,	.	.	800 00
of Fall River note,	.	.	100,000 00
of Gloucester bonds,	.	.	4,000 00
of Holyoke notes,	.	.	50,000 00
of Keene (N. H.) bond,	.	.	2,500 00
of Lowell notes,	.	.	12,500 00
of Marlborough notes,	.	.	50,000 00
of Quincy note,	.	.	100,000 00
of Salem note,	.	.	20,000 00
of Taunton note,	.	.	3,800 00
Town of Adams note,	.	.	7,400 00
of Canton note,	.	.	6,000 00
of Central Falls (R. I.) bonds,	.	.	10,000 00
of Chester notes,	.	.	1,600 00
of Douglas bond,	.	.	1,000 00
of Dover (N. H.) note,	.	.	13,000 00
of Grafton bonds,	.	.	5,000 00
of Holbrook note,	.	.	10,000 00
of Merrimac note,	.	.	5,000 00
of Needham note,	.	.	3,000 00
of North Attleborough bonds,	.	.	5,000 00
of North Attleborough note,	.	.	3,000 00
of North Brookfield note,	.	.	1,500 00
of Norton note,	.	.	3,000 00
of Norwood note,	.	.	2,000 00
of Rowley note,	.	.	3,000 00
of Saugus note,	.	.	5,000 00
of Swampscott note,	.	.	1,000 00
of Westfield note,	.	.	5,000 00
of Wilmington note,	.	.	8,000 00
of Winthrop note,	.	.	2,000 00
County of Essex note,	.	.	100,000 00
			594,100 00
Total receipts,			\$706,245 11
Cash on hand Jan. 1, 1899,			631,864 30
			\$1,338,109 41
PAYMENTS.			
City of Beverly note,	.	.	\$50,000 00
of Brockton bonds,	.	.	44,600 00
Amount carried forward,			\$94,600 00

STATEMENT IX.

Sinking Funds.

DETAILS 395.

STATE HOUSE LOANS SINKING FUND — Continued.

Amount brought forward,						\$94,600 00
City of Everett bonds,	.	.	.	.	.	19,000 00
of Fall River notes,	.	.	.	.	.	100,000 00
of Gloucester notes,	.	.	.	.	.	94,500 00
of Holyoke notes,	.	.	.	.	.	50,000 00
of Marlborough notes,	.	.	.	.	.	50,000 00
of Newton notes,	.	.	.	.	.	150,000 00
of North Adams notes,	.	.	.	.	.	65,083 33
of Quincy bonds,	.	.	.	.	.	16,100 00
of Quincy notes,	.	.	.	.	.	150,000 00
of Salem note,	.	.	.	.	.	20,000 00
Town of Attleborough note,	.	.	.	.	.	7,000 00
of Bourne bonds,	.	.	.	.	.	9,600 00
of Canton notes,	.	.	.	.	.	12,000 00
of Cheshire note,	.	.	.	.	.	7,000 00
of Colrain note,	.	.	.	.	.	2,000 00
of Danbury (Conn.) notes,	.	.	.	.	.	20,000 00
of Dover (N. H.) note,	.	.	.	.	.	13,000 00
of Framingham notes,	.	.	.	.	.	59,354 73
of Grafton note,	.	.	.	.	.	5,000 00
of Holbrook notes,	.	.	.	.	.	23,500 00
of Leominster notes,	.	.	.	.	.	35,000 00
of Merrimac note,	.	.	.	.	.	5,000 00
of Needham note,	.	.	.	.	.	3,000 00
of North Attleborough note,	.	.	.	.	.	4,000 00
of Norton note,	.	.	.	.	.	3,000 00
of Revere notes,	.	.	.	.	.	34,330 00
of Rowley note,	.	.	.	.	.	3,000 00
of Saugus notes,	.	.	.	.	.	15,000 00
of Sharon note,	.	.	.	.	.	5,000 00
of Southampton note,	.	.	.	.	.	2,500 00
of Southbridge bonds,	.	.	.	.	.	12,300 00
of Westborough bond,	.	.	.	.	.	5,000 00
of Westborough notes,	.	.	.	.	.	5,000 00
of Willimantic (Conn.) note,	.	.	.	.	.	1,600 00
of Wilmington note,	.	.	.	.	.	8,000 00
of Winthrop notes,	.	.	.	.	.	13,050 00
County of Essex note,	.	.	.	.	.	100,000 00
Income, over-investment,	.	.	.	.	.	1,160 35
Total payments,	.	.	.	.	.	\$1,223,678 41
Cash on hand Jan. 1, 1900,	.	.	.	.	.	114,431 00
						\$1,338,109 41
PRESENT INVESTMENTS.						
City of Brockton bonds,	.	.	.	.		\$102,000 00
of Cambridge bonds,	.	.	.	.		15,000 00
of Gloucester notes,	.	.	.	.		104,500 00
Amount carried forward,	.	.	.	.		\$221,500 00

STATEMENT IX.

Sinking Funds.

DETAILS 895.

STATE HOUSE LOANS SINKING FUND — *Continued.*

<i>Amount brought forward,</i>		\$221,500 00
City of Everett bonds,		19,000 00
of Fall River bonds,		217,000 00
of Lowell notes,		110,000 00
of Lynn bonds,		3,000 00
of Newton bonds,		14,000 00
of Newton notes,		150,000 00
of North Adams notes,		176,083 33
of Northampton bond,		3,250 00
of Pawtucket (R. I.) bonds,		262,000 00
of Quincy bonds,		22,300 00
of Quincy notes,		50,000 00
of Somerville bonds,		39,000 00
of Springfield bonds,		132,000 00
Town of Adams bonds,		25,000 00
of Adams notes,		45,000 00
of Amesbury bonds,		21,000 00
of Arlington bonds,		50,000 00
of Attleborough bonds,		7,000 00
of Auburn (Me.) bonds,		2,500 00
of Avon bonds,		9,500 00
of Avon notes,		5,000 00
of Biddeford (Me.) bonds,		1,000 00
of Bourne bonds,		9,600 00
of Braintree notes,		12,000 00
of Canton bonds,		4,000 00
of Canton notes,		6,000 00
of Central Falls (R. I.) bonds,		16,000 00
of Cheshire note,		7,000 00
of Chester notes,		18,300 00
of Clinton note,		3,750 00
of Colrain note,		2,000 00
of Douglas bonds,		14,000 00
of Danbury (Conn.) notes,		20,000 00
of Easthampton notes,		4,000 00
of Foxborough bonds,		2,000 00
of Framingham notes,		59,354 73
of Greenfield bonds,		5,000 00
of Hadley note,		25,000 00
of Holbrook notes,		13,500 00
of Hull bonds,		9,000 00
of Hull notes,		5,000 00
of Leicester bond,		15,000 00
of Leominster bonds,		9,000 00
of Leominster notes,		35,000 00
of Lexington notes,		6,000 00
of Marblehead bonds,		2,000 00
of Medway note,		800 00
of Melrose bonds,		8,000 00
of Middleborough bonds,		1,500 00
<i>Amount carried forward,</i>		\$1,897,938 06

STATEMENT IX.

Sinking Funds.

DETAILS 395.

STATE HOUSE LOANS SINKING FUND — *Concluded.*

<i>Amount brought forward,</i>		\$1,897,938 06	
Town of Millis bonds,		22,000 00	
of Millis note,		1,000 00	
of Needham bonds,		10,500 00	
of New Britain (Conn.) bonds,		50,000 00	
of New London (Conn.) bonds,		2,000 00	
of North Attleborough bonds,		5,000 00	
of North Attleborough notes,		31,000 00	
of North Brookfield notes,		29,000 00	
of Norwood notes,		8,000 00	
of Reading bonds,		15,000 00	
of Revere notes,		79,830 00	
of Russell notes,		4,500 00	
of Rutland notes,		6,000 00	
of Saco (Me.) bonds,		15,000 00	
of Saugus bonds,		11,500 00	
of Saugus note,		10,900 00	
of Scituate notes,		8,000 00	
of Sharon note,		5,000 00	
of Southampton note,		2,500 00	
of Southbridge bonds,		12,800 00	
of Stoughton bonds,		23,000 00	
of Stoughton notes,		4,000 00	
of Swampscott notes,		5,000 00	
of Swansea bonds,		2,000 00	
of Uxbridge notes,		4,000 00	
of Waterville (Me.) bonds,		20,000 00	
of Westborough bonds,		5,000 00	
of Westborough notes,		5,000 00	
of Westfield bonds,		35,000 00	
of Westfield note,		5,000 00	
of Weston notes,		20,000 00	
of Williamstown note,		31,000 00	
of Willimantic (Conn.) note,		1,600 00	
of Winchendon bonds,		25,000 00	
of Winchester note,		12,000 00	
of Winthrop notes,		27,050 00	
County of Berkshire note,		5,000 00	
of Franklin note,		7,000 00	
of Hampshire note,		15,000 00	
			\$2,478,118 06
Boston & Albany Railroad bonds,			580,000 00
Cash on hand Jan. 1, 1900,			114,431 00
Total fund,			\$3,172,549 06

TRUST FUNDS.

DETAILS No. 396.

HARBOR COMPENSATION FUND.

[Acts 1878, chap. 74; 1897, chap. 146.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Boston & Albany Railroad Company,	\$1,000 00	
Boston Elevated Railway Company,	500 00	
Bunker Hill Yacht Club,	10 00	
George F. Chapin, agent,	413 25	
City of Boston, license,	500 00	
City of Boston, tide water displaced,	157 88	
Chelsea Yacht Club,	10 00	
C. A. Coburn,	10 00	
Fitchburg Railroad Company,	47 63	
Gardner Boat Club,	5 00	
James E. Glassett and William J. Greenfield,	25 00	
Orlando E. Lewis,	50 00	
Lincoln Boat Club,	5 00	
Walter M. Lowney and John P. Reynolds, Jr.,	552 06	
John Morrison,	172 00	
W. K. Niver & Co.,	58 50	
Harriet A. Porter,	712 55	
Proprietors Boston pier on Long Wharf,	50 25	
Quinsigamond Lake Steamboat Company,	10 00	
Rent of Hangman's Island,	50 00	
Trustees Municipal Real Estate Trust,	49 87	
Union Freight Railroad Company,	50 00	
		\$4,438 99
City of Boston bonds,	\$2,000 00	
Town of Chester note,	500 00	
of Littleton note,	1,000 00	
		3,500 00
Total receipts,		\$7,938 99
Cash on hand Jan. 1, 1899,		137,383 64
		\$145,322 63
PAYMENTS.		
City of Providence (R. I.) bonds,		\$57,000 00
of Quincy bonds,		4,000 00
of Somerville bonds,		18,000 00
Town of Sharon bonds,		5,000 00
of Somersworth (N. H.) bonds,		42,000 00
Total payments,		\$126,000 00
Cash on hand Jan. 1, 1900,		19,322 63
		\$145,322 63

STATEMENT IX.

Trust Funds.

DETAILS 897.

HARBOR COMPENSATION FUND — *Concluded.*

INCOME OF THE FUND, 1899.					
RECEIPTS.					
Income from investments,	.	.	.	.	\$7,099 51
Cash on hand Jan. 1, 1899,	.	.	.	.	24,123 41
					\$31,222 92
PAYMENTS.					
Premium on bonds purchased,	.	.	.	.	\$5,504 70
Frederick N. Wales, services,	.	.	.	.	600 00
expenses,	.	.	.	.	3 00
L. H. Bateman, services,	.	.	.	.	250 00
C. F. Powers, services,	.	.	.	.	67 50
Bay State Dredging Company,	.	.	.	.	1,656 08
Total payments,	.	.	.	.	\$8,081 28
Cash on hand Jan. 1, 1900,	.	.	.	.	23,141 64
					\$31,222 92
PRESENT INVESTMENTS.					
City of New London (Conn.) bonds,	.	.	.	.	\$59,000 00
of Providence (R. I.) bonds,	.	.	.	.	57,000 00
of Quincy bonds,	.	.	.	.	4,000 00
of Somerville bonds,	.	.	.	.	18,000 00
Town of Braintree bonds,	.	.	.	.	10,000 00
of Holbrook bonds,	.	.	.	.	29,000 00
of Sharon bonds,	.	.	.	.	5,000 00
of Somersworth (N. H.) bonds,	.	.	.	.	42,000 00
of Winchester notes,	.	.	.	.	15,000 00
					\$239,000 00
Cash on hand Jan. 1, 1900,	.	.	.	.	19,322 68
Total fund,	.	.	.	.	\$258,322 68

DETAILS No. 897.

MASSACHUSETTS SCHOOL FUND.

[Pub. Stat., chap. 43, sects. 1, 2 and 4; Acts 1893, chap. 272; 1896, chaps. 26 and 122; Res. 1894, chap. 90.]

TRANSACTIONS OF THE FUND, 1899.						
RECEIPTS.						
City of Fall River bonds,	.	.	.	.	\$23,000	00
of Holyoke bonds,	.	.	.	.	4,000	00
of Medford notes,	.	.	.	.	41,500	00
of Quincy bonds,	.	.	.	.	9,000	00
<i>Amount carried forward,</i>	.	.	.	.	\$77,500	00

STATEMENT IX.

Trust Funds.

DETAILS 397.

MASSACHUSETTS SCHOOL FUND — *Continued.*

<i>Amount brought forward,</i>	.	.	.	\$77,500 00	
City of Quincy notes,	.	.	.	7,000 00	
Town of Billerica note,	.	.	.	1,000 00	
of Braintree note,	.	.	.	3,100 00	
of Brookfield note,	.	.	.	1,700 00	
of Cohasset note,	.	.	.	3,400 00	
of Danvers bonds,	.	.	.	1,000 00	
of Duxbury note,	.	.	.	2,000 00	
of Easthampton note,	.	.	.	1,000 00	
of Framingham note,	.	.	.	5,000 00	
of Hanover note,	.	.	.	1,000 00	
of Holbrook note,	.	.	.	1,000 00	
of Maynard note,	.	.	.	10,000 00	
of Provincetown bonds,	.	.	.	2,000 00	
of Rehoboth note,	.	.	.	5,000 00	
of Revere note,	.	.	.	3,500 00	
of Rowley note,	.	.	.	1,000 00	
of Saugus note,	.	.	.	450 00	
of Sturbridge note,	.	.	.	1,000 00	
of Westford note,	.	.	.	500 00	
					\$128,150 00
Amount of appropriation,	.	.	.	.	100,000 00
Total receipts,	.	.	.	.	\$228,150 00
Cash on hand Jan. 1, 1899,	.	.	.	.	260,056 64
					\$488,206 64
PAYMENTS.					
City of Cambridge bonds,	.	.	.	.	\$3,000 00
of Everett bonds,	.	.	.	.	6,000 00
of Fall River bonds,	.	.	.	.	1,000 00
of Fitchburg notes,	.	.	.	.	50,000 00
of Gloucester bonds,	.	.	.	.	5,625 00
of North Adams notes,	.	.	.	.	450 00
of Somerville bonds,	.	.	.	.	10,000 00
of Waltham note,	.	.	.	.	25,000 00
Town of Abington bonds,	.	.	.	.	3,000 00
of Amherst bonds,	.	.	.	.	50,000 00
of Barre (Vt.) note,	.	.	.	.	12,000 00
of Colrain note,	.	.	.	.	1,500 00
of Danbury (Conn.) bonds,	.	.	.	.	50,000 00
of Foxborough bonds,	.	.	.	.	2,500 00
of Holbrook notes,	.	.	.	.	20,000 00
of Lewiston (Me.) bond,	.	.	.	.	500 00
of Lewiston (Me.) notes,	.	.	.	.	35,000 00
of New London (Conn.) bonds,	.	.	.	.	9,000 00
of Rehoboth note,	.	.	.	.	5,000 00
of Revere notes,	.	.	.	.	25,220 00
of Sharon notes,	.	.	.	.	5,000 00
<i>Amount carried forward,</i>	.	.	.	.	\$319,795 00

STATEMENT IX.

Trust Funds.

DETAILS \$97.

MASSACHUSETTS SCHOOL FUND — *Continued.*

<i>Amount brought forward,</i>	.	.	.	.	.	.	\$319,795 00
Town of Swampscott notes,	.	.	.	.	.	.	4,500 00
of Tolland notes,	.	.	.	.	.	.	3,000 00
of Warren notes,	.	.	.	.	.	.	900 00
of Weymouth notes,	.	.	.	.	.	.	15,000 00
of Wilmington notes,	.	.	.	.	.	.	17,000 00
County of Bristol note,	.	.	.	.	.	.	20,000 00
Total payments,	.	.	.	.	.	.	\$380,195 00
Cash on hand Jan 1, 1900,	.	.	.	.	.	.	108,011 64
							\$488,206 64
PRESENT INVESTMENTS.							
City of Beverly bonds,	.	.	.	.	.	.	\$2,000 00
of Beverly notes,	.	.	.	.	.	.	20,000 00
of Boston bonds,	.	.	.	.	.	.	1,000 00
of Brockton bonds,	.	.	.	.	.	.	159,100 00
of Cambridge bonds,	.	.	.	.	.	.	9,000 00
of Chicopee bonds,	.	.	.	.	.	.	14,000 00
of Everett bonds and notes,	.	.	.	.	.	.	59,000 00
of Fall River bonds,	.	.	.	.	.	.	89,000 00
of Fitchburg bonds,	.	.	.	.	.	.	13,000 00
of Fitchburg notes,	.	.	.	.	.	.	50,000 00
of Gloucester bonds,	.	.	.	.	.	.	5,625 00
of Haverhill bonds,	.	.	.	.	.	.	8,000 00
of Lynn bonds,	.	.	.	.	.	.	233,000 00
of Malden bonds,	.	.	.	.	.	.	25,000 00
of Marlborough bond,	.	.	.	.	.	.	1,000 00
of New Bedford bonds,	.	.	.	.	.	.	13,000 00
of Newburyport bonds,	.	.	.	.	.	.	28,000 00
of Newton bonds,	.	.	.	.	.	.	7,000 00
of North Adams notes,	.	.	.	.	.	.	25,450 00
of Quincy bonds and notes,	.	.	.	.	.	.	58,000 00
of Somerville bonds,	.	.	.	.	.	.	22,000 00
of Waltham bonds,	.	.	.	.	.	.	2,000 00
of Waltham notes,	.	.	.	.	.	.	25,000 00
of Woonsocket (R. I.) bonds,	.	.	.	.	.	.	7,000 00
Town of Abington bonds,	.	.	.	.	.	.	3,000 00
of Adams bonds,	.	.	.	.	.	.	25,000 00
of Amesbury bonds,	.	.	.	.	.	.	70,000 00
of Amherst bonds,	.	.	.	.	.	.	50,000 00
of Auburn (Me.) bonds,	.	.	.	.	.	.	13,000 00
of Avon bonds,	.	.	.	.	.	.	19,000 00
of Barre (Vt.) note,	.	.	.	.	.	.	12,000 00
of Braintree bonds,	.	.	.	.	.	.	37,000 00
of Braintree notes,	.	.	.	.	.	.	12,400 00
of Brookfield notes,	.	.	.	.	.	.	3,000 00
of Chester note,	.	.	.	.	.	.	9,000 00
<i>Amount carried forward,</i>	.	.	.	.	.	.	\$1,129,575 00

STATEMENT IX.

Trust Funds.

DETAILS 397.

MASSACHUSETTS SCHOOL FUND — *Continued.*

<i>Amount brought forward,</i>		\$1,129,575 00
Town of Clinton bonds,		59,000 00
of Clinton notes,		7,500 00
of Cohasset notes,		13,600 00
of Colrain note,		1,500 00
of Cottage City note,		1,500 00
of Danbury (Conn.) bonds,		50,000 00
of Danvers bonds,		1,000 00
of Duxbury notes,		29,000 00
of Easthampton notes,		35,000 00
of Foxborough bonds,		2,500 00
of Framingham note,		15,000 00
of Great Barrington bonds,		22,000 00
of Hanover notes,		2,500 00
of Holbrook bonds,		22,000 00
of Holbrook notes,		22,000 00
of Hull bonds,		4,000 00
of Hull notes,		34,091 50
of Huntington notes,		5,500 00
of Leicester bonds,		25,000 00
of Leominster bonds,		20,000 00
of Leominster notes,		27,400 00
of Lewiston (Me.) bonds,		1,000 00
of Lewiston (Me.) notes,		35,000 00
of Maynard bonds,		16,000 00
of Maynard notes,		17,000 00
of Mansfield bonds,		3,500 00
of Medway notes,		1,400 00
of Meriden (Conn.) bonds,		12,000 00
of Methuen note,		8,000 00
of Middleborough bond,		4,000 00
of Millis bonds,		1,000 00
of Needham bonds,		20,000 00
of New Britain (Conn.) bonds,		65,000 00
of New London (Conn.) bonds,		9,000 00
of North Attleborough bonds,		112,000 00
of North Brookfield note,		10,000 00
of Orange bonds,		15,000 00
of Provincetown bonds,		48,000 00
of Randolph bonds,		10,000 00
of Reading bonds,		10,000 00
of Rehoboth note,		5,000 00
of Revere notes,		27,220 00
of Russell note,		2,500 00
of Saugus notes,		10,450 00
of Scituate note,		10,000 00
of Sharon bonds,		5,000 00
of Sharon notes,		5,000 00
of Somerset note,		15,000 00
of South Hadley notes,		54,100 00
<i>Amount carried forward,</i>		\$2,061,836 50

STATEMENT IX.

Trust Funds.

DETAILS 897.

MASSACHUSETTS SCHOOL FUND — *Continued.*

<i>Amount brought forward,</i>	.	.	.	\$2,061,836 50	
Town of Stoughton bonds,	.	.	.	51,000 00	
of Sturbridge note,	.	.	.	1,000 00	
of Swampscott notes,	.	.	.	13,500 00	
of Tolland notes,	.	.	.	3,000 00	
of Turner's Falls (Vt.) bonds,	.	.	.	10,000 00	
of Uxbridge bonds,	.	.	.	27,000 00	
of Warren notes,	.	.	.	3,600 00	
of Watertown bonds,	.	.	.	5,000 00	
of Watertown notes,	.	.	.	10,000 00	
of Waterville (Me.) bonds,	.	.	.	20,000 00	
of Webster bonds,	.	.	.	23,000 00	
of Westborough note,	.	.	.	2,800 00	
of Westford note,	.	.	.	3,500 00	
of Westfield bonds,	.	.	.	5,500 00	
of West Newbury note,	.	.	.	800 00	
of West Springfield bonds,	.	.	.	13,500 00	
of Weymouth notes,	.	.	.	29,000 00	
of Whitman bonds,	.	.	.	5,000 00	
of Wilmington notes,	.	.	.	17,000 00	
of Winthrop note,	.	.	.	9,500 00	
County of Berkshire notes,	.	.	.	10,000 00	
of Bristol notes,	.	.	.	60,000 00	
State of New Hampshire bonds,	.	.	.	2,000 00	
					\$2,387,536 50
Boston & Albany Railroad bonds,	.	.	.	.	1,500,000 00
Fitchburg Railroad bonds,	.	.	.	.	275,000 00
Cash on hand Jan. 1, 1900,	.	.	.	.	108,011 64
Total fund,	.	.	.	.	\$4,270,548 14
INCOME OF THE FUND, 1899.					
RECEIPTS.					
Balance of income undivided Jan. 1, 1899,	.	.	.		\$94,521 12
Received income of 1899,	.	.	.		208,462 61
					\$302,983 73
PAYMENTS.					
Amount paid cities and towns, moiety of 1898,	.	.	.		\$94,521 12
Secretary Board of Education,	.	.	.		4,500 00
Support of normal schools,	.	.	.		96,409 28
Teachers' institutes,	.	.	.		2,398 27
County teachers' associations,	.	.	.		325 00
Massachusetts Teachers' Association,	.	.	.		598 75
Teachers in towns,	.	.	.		10,580 19
Cash on hand Jan. 1, 1900,	.	.	.		\$209,332 61
					93,651 12
					\$302,983 73

STATEMENT IX.

Trust Funds.

DETAILS 397.

MASSACHUSETTS SCHOOL FUND — *Continued.*

EDUCATIONAL EXPENSES PAYABLE FROM INCOME OF THE MASSACHUSETTS SCHOOL FUND.		
Secretary Board of Education,	\$4,500 00	
Support of normal schools,	96,409 28	
Teachers' institutes,	2,398 27	
County teachers' associations,	325 00	
Massachusetts Teachers' Association, . .	598 75	
Sundry towns,	10,580 19	
		\$114,811 49
<i>Items of Expenditure so far as rendered to this Office, and payable from Appropriations for Educational Purposes.</i>		
[Pub. Stat., chaps. 41, 42 and 43; Acts 1894, chap. 176; 1899, chap. 159.]		
Frank A. Hill, secretary Board of Education, salary,		\$4,500 00
SUPPORT OF NORMAL SCHOOLS.¹		
BRIDGEWATER NORMAL SCHOOL.		
A. G. Boyden, principal, salary, .	\$3,000 00	
Assistants' salaries,	19,036 67	
	\$22,036 67	
Contingent expenses,—		
Advertising,	\$115 38	
Apparatus,	160 22	
Books,	1,196 72	
Bricks and cement,	41 76	
Brushes,	13 50	
Carpenter work,	597 54	
Clerical services,	775 65	
Coal,	1,473 41	
Diplomas,	96 00	
Engineers' services,	733 37	
Engine supplies,	103 45	
Expressage,	41 30	
Flag staff,	236 50	
Furniture,	886 75	
Gasolene,	112 86	
Hardware,	68 29	
Inspection of boiler,	10 00	
Janitors,	1,250 00	
Labor,	941 45	
Mason work,	208 30	
Maps,	19 95	
Model-school teachers,	6,043 84	
Oil,	15 08	
Paint,	231 77	
Pictures,	12 00	
<i>Amounts carried forward,</i>	\$15,385 09	\$22,036 67

¹ For balance support of normal schools, see Details No. 233.

STATEMENT IX.

Trust Funds.

DETAILS 397.

MASSACHUSETTS SCHOOL FUND — Continued.

Amounts brought forward,	\$15,385 09	\$22,036 67	
Piping,	20 91		
Plumbing,	77 81		
Postage,	180 38		
Printing,	200 25		
Repairs,	561 04		
Services of firemen,	504 13		
Stationery and supplies,	403 87		
Sundries,	102 92		
Travel,	21 55		
Watchmen's services,	700 00		
Water,	58 38		
		18,216 33	
FITCHBURG NORMAL SCHOOL.			\$40,253 00
John G. Thompson, principal,			
salary,	\$2,250 00		
Assistants' salaries,	15,798 83		
		\$18,048 83	
Contingent expenses,—			
Advertising,	\$73 86		
Apparatus,	29 37		
Books and publications,	738 17		
Chemicals,	15 48		
Clerical services,	447 15		
Coal and wood,	1,103 06		
Crockery,	14 50		
Diplomas,	33 10		
Dry goods,	34 21		
Engineer's services,	524 97		
Entomological collection,	97 50		
Express,	39 52		
Furniture,	22 50		
Gas,	151 48		
Globe,	129 98		
Graduation address,	32 50		
Hardware,	111 99		
Janitor's services,	1,150 00		
Labor,	143 70		
Lectures,	306 50		
Librarian,	90 00		
Lumber,	114 49		
Maps and charts,	28 24		
Mason work,	27 68		
Paints, etc.,	189 55		
Plants,	35 90		
Pictures and frames,	66 06		
Postage,	65 08		
Printing,	226 15		
Repairs,	117 99		
Amounts carried forward,	\$6,160 68	\$18,048 83	\$40,253 00

STATEMENT IX.

Trust Funds.

DETAILS 397.

MASSACHUSETTS SCHOOL FUND — *Continued.*

<i>Amounts brought forward,</i>	\$6,160 68	\$18,048 83	\$40,253 00
Stationery and supplies, . . .	492 64		
Sundries,	108 36		
Telephone and telegrams, . . .	70 02		
Travel,	16 55		
Water,	102 16		
		6,950 41	
			24,999 24
FRAMINGHAM NORMAL SCHOOL.			
Henry Whittemore, principal, salary,	\$3,000 00		
Assistants' salaries,	12,938 20		
		\$15,938 20	
Contingent expenses,—			
Accountant,	\$699 96		
Advertising,	127 35		
Apparatus,	250 72		
Binding books,	38 66		
Books,	572 48		
Cement,	37 80		
Chemicals,	63 96		
Clerical services,	75 74		
Coal,	1,435 20		
Crockery,	21 95		
Diplomas,	11 40		
Dry goods,	19 22		
Electric supplies,	149 11		
Engine supplies,	143 44		
Engineers and firemen,	2,554 92		
Express,	80 74		
Furniture,	207 13		
Groceries and provisions,	175 32		
Hardware,	493 98		
Household art,	110 13		
Ice,	7 72		
Janitor,	405 00		
Labor,	580 55		
Lectures,	15 00		
Lumber,	164 22		
Marine glasses,	24 00		
Mason work,	81 07		
Models,	25 50		
Music,	23 04		
Oil,	69 24		
Paints, etc.,	353 94		
Plants, etc.,	23 65		
Plumbing,	214 00		
Postage,	138 31		
Printing,	96 33		
Removing ashes,	134 08		
<i>Amounts carried forward,</i>	\$9,524 86	\$15,938 20	\$65,252 24

STATEMENT IX. Trust Funds. DETAILS 397.

MASSACHUSETTS SCHOOL FUND — Continued.

Amounts brought forward,	\$9,524 86	\$15,938 20	\$65,252 24
Repairs,	86 55		
Stationery and supplies,	199 62		
Sundries,	246 22		
Teaming,	14 50		
Telephone,	86 05		
Travel,	62 85		
Typewriter,	97 50		
Water,	282 70		
		10,600 85	
			26,539 05
HYANNIS NORMAL SCHOOL.			
W. A. Baldwin, principal, salary (in part),		\$2,750 00	
Assistants' salaries (in part),		1,867 99	
			4,617 99
Total expenses of State normal schools paid from income of fund, . . . . .		. . . . .	\$96,409 28
TEACHERS' INSTITUTES.			
[Pub. Stat., chap. 42; Acts 1899, chap. 159.]			
Expenses of institutes, —			
At Adams,		\$73 59	
Charlemont,		25 00	
Concord,		115 01	
Cummington,		13 40	
Fall River,		139 09	
Hyannis,		89 20	
Laurel Park,		407 17	
Longmeadow,		27 17	
Medfield,		83 54	
New Marlborough,		10 00	
Northborough,		62 25	
Northfield,		16 90	
Palmer,		54 17	
Russell,		16 33	
Salem,		819 72	
Tisbury,		67 41	
Westborough,		41 05	
Weymouth,		106 20	
Winchendon,		91 33	
Expressage,		4 35	
Janitor,		10 00	
Printing,		76 74	
Stationery,		41 15	
Use of piano,		7 50	
			\$2,398 27

STATEMENT IX.

Trust Funds.

DETAILS 397.

MASSACHUSETTS SCHOOL FUND — *Continued.*

MASSACHUSETTS TEACHERS' ASSOCIATION.		
[Pub. Stat., chap. 42; Acts 1899, chap. 159.]		
Walter L. Parker, president, travel, . . .	\$4 75	
George E. Gay, president, travel, . . .	11 87	
Henry Whittemore, treasurer, expenses, .	21 71	
Clerical services,	20 00	
Express, telegrams, etc.,	5 73	
Janitor,	10 00	
Lectures,	166 30	
Luncheon,	89 40	
Music,	2 80	
Postage,	41 17	
Printing,	169 00	
Travel,	51 02	
Use of hall,	5 00	
		\$598 75
COUNTY TEACHERS' ASSOCIATIONS.		
[Pub. Stat., chap. 42; Acts 1899, chap. 159.]		
Barnstable County,	\$25 00	
Berkshire County,	25 00	
Essex County,	25 00	
Franklin County,	25 00	
Hampden County,	25 00	
Hampshire County,	25 00	
Nantucket County, 1898,	25 00	
Norfolk County,	25 00	
Northwest Middlesex County, 1898, . . .	25 00	
Northwest Middlesex County, 1899, . . .	25 00	
Plymouth County,	25 00	
Worcester County, 1898,	25 00	
Worcester County, 1899,	25 00	
		\$825 00
PUBLIC SCHOOL TEACHERS IN SMALL TOWNS.		
[Acts 1896, chap. 408; 1897, chap. 498.]		
Alford,	\$76 00	
Boxborough,	272 00	
Carlisle,	80 02	
Charlemont,	536 32	
Chesterfield,	137 05	
Chilmark,	176 00	
Clarksburg,	272 00	
Cummington,	285 00	
Dana,	252 00	
<i>Amount carried forward,</i>	\$2,086 39	

STATEMENT IX.

Trust Funds.

DETAILS 397.

MASSACHUSETTS SCHOOL FUND — Continued.

<i>Amount brought forward,</i>		\$2,086 39	
Dunstable,		90 00	
Eastham,		159 00	
Florida,		268 00	
Gay Head,		63 00	
Goshen,		174 00	
Greenwich,		76 35	
Hawley,		290 00	
Heath,		253 50	
Holland,		70 00	
Leverett,		236 82	
Leyden,		149 40	
Mashpee,		64 00	
Middlefield,		322 00	
Monroe,		240 00	
Monterey,		155 00	
Montgomery,		196 00	
Mount Washington,		24 00	
New Ashford,		8 80	
New Salem,		342 00	
Otis,		64 00	
Pelham,		226 00	
Peru,		176 00	
Phillipston,		126 00	
Plainfield,		187 54	
Plympton,		72 00	
Prescott,		300 00	
Richmond,		356 00	
Rowe,		214 00	
Sandisfield,		321 00	
Savoy,		356 00	
Shutesbury,		199 89	
Tolland,		210 50	
Tyringham,		44 00	
Wales,		408 00	
Warwick,		296 00	
Washington,		395 00	
Wendell,		295 00	
Westhampton,		256 00	
Windsor,		400 00	
Worthington,		409 00	
			\$10,580 19
SUPPORT OF PRACTICE AND MODEL SCHOOLS.			
[Acts 1896, chap. 133.]			
RECEIPTS.			
Of city of Fitchburg,			\$10,911 98

MASSACHUSETTS SCHOOL FUND — *Concluded.*

PAYMENTS.		
FITCHBURG NORMAL SCHOOL.		
John G. Thompson, principal, salary, .	\$750 00	
Assistants' salaries,	7,358 60	\$8,108 60
Contingent expenses,—		
Books and publications,	\$567 91	
Coal and wood,	284 47	
Clerical services,	115 32	
Dry goods,	24 08	
Engineer,	175 03	
Express,	21 35	
Furniture,	88 30	
Gas,	10 95	
Hardware,	87 86	
Ice,	45 25	
Janitors,	500 01	
Labor,	151 95	
Lectures,	126 80	
Models,	42 50	
Postage,	27 50	
Printing,	15 50	
Repairs,	47 85	
Stationery and supplies,	345 87	
Sundries,	90 15	
Telephone and telegrams,	34 73	2,803 38
		\$10,911 98

APPORTIONMENT OF INCOME OF MASSACHUSETTS SCHOOL
FUND, 1899.

[To be paid in 1900.]

[Pub. Stat., chap. 43; Acts 1893, chap. 272; 1896, chap. 403.]

Abington,	\$244 38	Ayer,	\$294 38
Acton,	294 38	Barre,	294 38
Acushnet,	355 51	Becket,	455 51
Agawam,	294 38	Bedford,	255 51
Alford,	300 00	Belchertown,	394 38
Ashburnham,	294 38	Bellingham,	459 18
Ashby,	494 38	Berkley,	494 38
Ashfield,	394 38	Berlin,	494 38
Ashland,	294 38	Bernardston,	494 38
Auburn,	459 18	Billerica,	255 51
Avon,	355 51	Blackstone,	244 38

STATEMENT IX.

Trust Funds.

DETAILS 397.

APPORTIONMENT OF INCOME, ETC. — *Continued.*

Blandford, . . .	\$455 51	Edgartown, . . .	\$200 00
Bolton, . . .	494 38	Egremont, . . .	429 59
Bourne, . . .	255 51	Enfield, . . .	459 18
Boxborough, . . .	494 38	Erving, . . .	505 51
Boxford, . . .	355 51	Essex, . . .	355 51
Boylston, . . .	559 18	Fairhaven, . . .	205 51
Brewster, . . .	459 18	Florida, . . .	544 38
Bridgewater, . . .	309 18	Foxborough, . . .	244 38
Brimfield, . . .	455 51	Franklin, . . .	205 51
Brookfield, . . .	294 38	Freetown, . . .	355 51
Buckland, . . .	459 18	Gay Head, . . .	455 51
Burlington, . . .	200 00	Georgetown, . . .	294 38
Carlisle, . . .	455 51	Gill, . . .	494 38
Carver, . . .	394 38	Goshen, . . .	350 00
Charlemont, . . .	544 38	Gosnold, . . .	300 00
Charlton, . . .	394 38	Grafton, . . .	309 18
Chatham, . . .	394 38	Granby, . . .	494 38
Chelmsford, . . .	244 38	Granville, . . .	544 38
Cheshire, . . .	394 38	Greenwich, . . .	455 51
Chester, . . .	355 51	Groveland, . . .	394 38
Chesterfield, . . .	479 59	Hadley, . . .	355 51
Chilmark, . . .	455 51	Halifax, . . .	455 51
Clarksburg, . . .	479 59	Hamilton, . . .	255 51
Colrain, . . .	394 38	Hampden, . . .	494 38
Conway, . . .	355 51	Hancock, . . .	455 51
Cottage City, . . .	100 00	Hanover, . . .	294 38
Cummington, . . .	350 00	Hanson, . . .	394 38
Dalton, . . .	244 38	Hardwick, . . .	294 38
Dana, . . .	429 59	Harvard, . . .	394 38
Dartmouth, . . .	205 51	Harwich, . . .	294 38
Deerfield, . . .	359 18	Hatfield, . . .	255 51
Dennis, . . .	359 18	Hawley, . . .	479 59
Dighton, . . .	394 38	Heath, . . .	544 38
Douglas, . . .	294 38	Hinsdale, . . .	459 18
Dover, . . .	394 38	Holbrook, . . .	294 38
Dracut, . . .	309 18	Holden, . . .	359 18
Dudley, . . .	294 38	Holland, . . .	455 51
Dunstable, . . .	455 51	Holliston, . . .	294 38
Duxbury, . . .	229 59	Hopkinton, . . .	294 38
East Bridgewater, . . .	294 38	Hubbardston, . . .	394 38
Eastham, . . .	494 38	Hudson, . . .	244 38
Easthampton, . . .	244 38	Huntington, . . .	394 38
East Longmeadow, . . .	459 18	Kingston, . . .	359 18

STATEMENT IX.

Trust Funds.

DETAILS 397.

APPORTIONMENT OF INCOME, ETC. — *Continued.*

Lakeville, . . .	\$494 38	Oakham, . . .	\$559 18
Lanesborough, . . .	494 38	Orange, . . .	244 38
Lee, . . .	294 38	Orleans, . . .	459 18
Leicester, . . .	244 38	Otis, . . .	494 38
Leverett, . . .	455 51	Oxford, . . .	294 38
Leyden, . . .	479 59	Palmer, . . .	809 18
Lincoln, . . .	255 51	Paxton, . . .	429 59
Littleton, . . .	459 18	Pelham, . . .	455 52
Longmeadow, . . .	459 18	Pembroke, . . .	329 59
Ludlow, . . .	859 18	Pepperell, . . .	309 18
Lunenburg, . . .	855 51	Peru, . . .	494 38
Lynnfield, . . .	855 51	Petersham, . . .	394 38
Mansfield, . . .	255 51	Phillipston, . . .	455 52
Marion, . . .	229 59	Plainfield, . . .	455 52
Marshfield, . . .	229 59	Plympton, . . .	455 52
Mashpee, . . .	455 52	Prescott, . . .	494 38
Mattapoisett, . . .	255 52	Princeton, . . .	894 38
Maynard, . . .	205 52	Provincetown, . . .	294 38
Medfield, . . .	294 38	Randolph, . . .	294 38
Medway, . . .	255 52	Raynham, . . .	459 18
Mendon, . . .	894 38	Rehoboth, . . .	394 38
Merrimac, . . .	859 18	Richmond, . . .	505 52
Middlefield, . . .	494 38	Rochester, . . .	429 59
Middleton, . . .	894 38	Rockland, . . .	205 52
Millbury, . . .	244 38	Rockport, . . .	179 59
Millis, . . .	855 52	Rowe, . . .	494 38
Monroe, . . .	505 52	Rowley, . . .	855 52
Monson, . . .	359 18	Royalston, . . .	494 38
Monterey, . . .	455 52	Russell, . . .	494 38
Montgomery, . . .	559 18	Rutland, . . .	355 52
Mount Washington, . . .	300 00	Salisbury, . . .	459 18
New Ashford, . . .	350 00	Sandisfield, . . .	350 00
New Braintree, . . .	455 52	Sandwich, . . .	459 18
New Marlborough, . . .	455 52	Savoy, . . .	505 52
New Salem, . . .	544 38	Scituate, . . .	205 52
Newbury, . . .	294 38	Seekonk, . . .	355 52
Norfolk, . . .	394 38	Sharon, . . .	229 59
North Brookfield, . . .	294 38	Sheffield, . . .	394 38
North Reading, . . .	494 38	Shelburne, . . .	855 52
Northborough, . . .	294 38	Sherborn, . . .	394 38
Northfield, . . .	355 52	Shirley, . . .	394 38
Norton, . . .	394 38	Shrewsbury, . . .	294 38
Norwell, . . .	394 38	Shutesbury, . . .	544 38

STATEMENT IX.

Trust Funds.

DETAILS 398.

APPORTIONMENT OF INCOME, ETC. — *Concluded.*

Somerset, . . .	\$294 38	Washington, . . .	\$455 52
South Hadley, . . .	244 38	Wayland, . . .	294 38
Southampton, . . .	455 52	Wellfleet, . . .	459 18
Southborough, . . .	359 18	Wendell, . . .	350 00
Southwick, . . .	350 00	Wenham, . . .	355 52
Sterling, . . .	459 18	West Boylston, . . .	459 18
Stoughton, . . .	179 59	West Bridgewater, . . .	294 38
Stow, . . .	355 52	West Brookfield, . . .	355 52
Sturbridge, . . .	394 38	West Newbury, . . .	355 52
Sudbury, . . .	359 18	West Stockbridge, . . .	609 18
Sunderland, . . .	559 18	West Tisbury, . . .	494 38
Sutton, . . .	359 18	Westborough, . . .	244 38
Swansea, . . .	394 38	Westford, . . .	359 18
Templeton, . . .	255 52	Westhampton, . . .	494 38
Tewksbury, . . .	294 38	Westminster, . . .	394 38
Tisbury, . . .	355 52	Westport, . . .	229 59
Tolland, . . .	505 52	Westwood, . . .	294 38
Topsfield, . . .	355 52	Whately, . . .	455 52
Townsend, . . .	294 38	Wilbraham, . . .	459 18
Truro, . . .	494 38	Williamsburg, . . .	459 18
Tyngsborough, . . .	559 18	Williamstown, . . .	205 52
Tyringham, . . .	455 52	Wilmington, . . .	294 38
Upton, . . .	294 38	Winchendon, . . .	179 59
Uxbridge, . . .	205 52	Windsor, . . .	544 38
Wales, . . .	559 18	Worthington, . . .	455 52
Walpole, . . .	205 52	Wrentham, . . .	359 18
Wareham, . . .	205 52	Yarmouth, . . .	255 52
Warren, . . .	294 38		
Warwick, . . .	350 00		\$98,651 12

DETAILS No. 398.

ROGERS BOOK FUND FOR STATE INDUSTRIAL SCHOOL FOR GIRLS.

[Acts 1857, chap. 215.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
City of Boston bonds,		\$1,000 00
PAYMENTS.		
Town of Reading note,		\$1,000 00

STATEMENT IX.

Trust Funds.

DETAILS 899.

ROGERS BOOK FUND FOR STATE INDUSTRIAL SCHOOL FOR GIRLS—*Concluded.*

INCOME OF THE FUND, 1899.		
RECEIPTS.		
Income from investments,		\$35 00
Cash on hand Jan. 1, 1899,		71 27
		\$106 27
PAYMENTS.		
L. L. Brackett, superintendent,		\$68 50
Cash on hand Jan. 1, 1900,		37 77
		\$106 27
PRESENT INVESTMENT.		
Town of Reading note,		\$1,000 00

DETAILS No. 899.

TECHNICAL EDUCATIONAL FUND, COMMONWEALTH'S GRANT.

[Acts 1863, chaps. 166 and 220.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
City of Boston bonds,	\$2,000 00	
Town of Danvers note,	20,000 00	
Total receipts,		\$22,000 00
Cash on hand Jan. 1, 1899,		21,075 85
		\$43,075 85
PAYMENTS.		
City of North Adams note,		\$5,500 00
Town of Danvers note,		20,000 00
of Reading note,		2,500 00
of Southbridge bonds,		10,000 00
of Watertown bonds,		3,000 00
Income, transfer,		1,548 10
Total payments,		\$42,548 10
Cash on hand Jan. 1, 1900,		527 25
		\$43,075 85
INCOME OF THE FUND, 1899.		
RECEIPTS.		
Income from investments,		\$6,851 18
Cash on hand Jan. 1, 1899,		1,805 24
		\$8,656 42

STATEMENT IX.

Trust Funds.

DETAILS 400.

TECHNICAL EDUCATIONAL FUND, COMMONWEALTH'S GRANT
— Concluded.

PAYMENTS.		
Massachusetts Agricultural College,		\$4,135 12
Massachusetts Institute of Technology,		2,067 56
Premium on securities purchased,		1,878 17
Total payments,		\$8,080 85
Cash on hand Jan. 1, 1900,		575 57
		\$8,656 42
PRESENT INVESTMENTS.		
City of North Adams note,	\$5,500 00	
Town of Chester note,	500 00	
of Concord notes,	45,000 00	
of Holbrook bonds,	15,000 00	
of Mansfield bonds,	13,000 00	
of Natick bonds,	20,000 00	
of Reading bonds,	15,000 00	
of Reading note,	2,500 00	
of Sangus bonds,	5,000 00	
of Southbridge bonds,	10,000 00	
of Watertown bonds,	3,000 00	
of Winchester note,	5,000 00	
		\$139,500 00
Cash on hand Jan. 1, 1900,		527 25
Total fund,		\$140,027 25

DETAILS No. 400.

TECHNICAL EDUCATIONAL FUND, UNITED STATES GRANT.

[Acts 1868, chaps. 166 and 220.]

No transactions of the fund, 1899.		
INCOME OF THE FUND, 1899.		
RECEIPTS.		
Income from investments,		\$10,950 00
PAYMENTS.		
Massachusetts Agricultural College,		\$7,300 00
Massachusetts Institute of Technology,		3,650 00
		\$10,950 00
PRESENT INVESTMENT.		
Boston & Albany Railroad bonds,		\$219,000 00

STATEMENT IX.

Trust Funds.

DETAILS 401 AND 402.

DETAILS No. 401.

TODD NORMAL SCHOOL FUND.

[Acts 1850, chap. 63.]

No transactions of the fund, 1899.		
INCOME OF THE FUND, 1899.		
RECEIPTS.		
Income from investments, . . . . .	. . . . .	\$457 62
PAYMENTS.		
C. B. Tillinghast, treasurer Board of Educa- tion, . . . . .	. . . . .	\$457 62
PRESENT INVESTMENTS.		
Town of Braintree note,	\$3,100 00	
of Swampscott notes,	9,000 00	
Total fund, . . . . .	. . . . .	\$12,100 00

DETAILS No. 402.

ABOLITION OF GRADE CROSSINGS LOAN FUND.

[Acts 1890, chap. 428; 1892, chaps. 178, 312 and 433; 1893, chaps. 283 and 424; 1894, chaps. 216, 467 and 545; 1896, chap. 439.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
County of Middlesex note,	\$100,000 00	
For abolition grade crossings bonds,	1,500,000 00	
City of Beverly,	2,308 65	
of Boston,	48,590 28	
of Brockton,	9,580 74	
of Lowell,	2,319 50	
of Newton,	37,362 68	
of Northampton,	6,415 59	
Town of Auburn,	107 95	
of Ayer,	734 75	
of Bourne,	508 90	
of Dedham,	1,960 23	
of East Longmeadow,	35 42	
of Harwich,	508 82	
of Hyde Park,	5,031 26	
of Leominster,	4,223 83	
of Millbury,	1,803 26	
Amount carried forward,	\$1,720,991 86	

STATEMENT IX.

Trust Funds.

DETAILS 402.

ABOLITION OF GRADE CROSSINGS LOAN FUND — *Continued.*

<i>Amount brought forward,</i>		\$1,720,991 86	
Town of Natick,		7,231 16	
of Norwood,		1,857 54	
of Sutton,		591 45	
of Uxbridge,		989 43	
of Wareham,		688 64	
of Westborough,		1,887 84	
of West Stockbridge,		256 44	
			\$1,733,994 36
Treasurer's note,			500,000 00
Total receipts,			\$2,233,994 36
Cash on hand Jan. 1, 1899,			1,643,587 51
			\$3,877,581 87
PAYMENTS.			
City of Brockton notes,			\$50,000 00
of Somerville note,			100,000 00
Town of Reading bonds,			1,000 00
of Westfield bonds,			50,000 00
County of Middlesex note,			100,000 00
of Worcester note,			20,000 00
Paid Boston & Albany Railroad Company for crossings at, —			
Natick,			10,207 65
Richmond,			3,199 47
Westborough,			46,371 15
Paid town of Natick,			11,782 78
of Richmond,			259 37
of Westborough,			2,203 09
of Westfield,			21,808 74
Paid Boston & Maine Railroad for crossings at, —			
Hatfield,			3,624 02
Northampton,			3,134 37
Paid city of Northampton			13,820 81
town of Belchertown,			59 00
Paid Fitchburg Railroad Company for cross- ing at, —			
Concord,			6,796 42
Paid town of Templeton,			3,997 53
Paid New England Railroad Company for crossings at, —			
Boston,			16,561 45
Paid city of Boston,			232,458 19
Paid commissioners of East Longmeadow,			123 98
Paid New York, New Haven & Hartford Railroad Company for crossings at, —			
Harwich,			5,342 48
Hyde Park and Dedham,			272,167 95
<i>Amount carried forward,</i>			\$974,918 45

STATEMENT IX.

Trust Funds.

DETAILS 402.

ABOLITION OF GRADE CROSSINGS LOAN FUND — *Concluded.*

<i>Amount brought forward,</i> . . . . .	. . . . .	\$974,918 45
Paid New York, New Haven & Hartford Railroad Company for crossings at, —		
Leominster, . . . . .	. . . . .	13,264 93
Millbury, . . . . .	. . . . .	105 62
Northampton, . . . . .	. . . . .	2,097 37
Paid town of Leominster, . . . . .	. . . . .	1,493 89
of Millbury, . . . . .	. . . . .	1,808 19
Norwich & Worcester Railroad Company, —		
Paid Alpheus Sanford, John E. McCus- ker and Bertrand T. Wheeler, com- missioners, . . . . .	. . . . .	377 82
Paid Old Colony Railroad Company for crossings at, —		
Boston, . . . . .	. . . . .	124,821 40
Paid city of Boston, . . . . .	. . . . .	95,457 77
Paid treasurer for note, . . . . .	. . . . .	500,000 00
Total payments, . . . . .	. . . . .	\$1,714,345 44
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	2,163,286 43
		\$3,877,581 87
PRESENT INVESTMENT.		
City of Brockton notes,	\$50,000 00	
of Somerville note,	100,000 00	
Town of Reading bonds,	1,000 00	
of Westfield bonds,	50,000 00	
County of Worcester note,	20,000 00	
		\$221,000 00
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	2,163,286 43
Total fund, . . . . .	. . . . .	\$2,384,286 43
PREMIUM ON ABOLITION GRADE CROSSINGS LOAN FUND.		
RECEIPTS.		
Premium on bonds sold, . . . . .	. . . . .	\$15,662 50
PAYMENTS.		
Advertising, . . . . .	. . . . .	\$362 10
Book registered bonds, . . . . .	. . . . .	35 00
Abolition grade crossings loan sinking fund, . . . . .	. . . . .	15,265 40
		\$15,662 50

STATEMENT IX.

Trust Funds.

DETAILS 403 TO 406.

DETAILS No. 403.

ARMORY LOAN FUND.

[Acts 1888, chap. 884; 1893, chap. 867; 1894, chap. 311; 1895, chap. 465.]

TRANSACTIONS OF THE FUND, 1899.		
No receipts.		
Cash on hand Jan. 1, 1899,		\$6,147 47
PAYMENTS.		
Armory loan sinking fund,		\$6,147 47

DETAILS No. 404.

BARING BROTHERS & Co., LIMITED.

RECEIPTS.		
Kidder, Peabody & Co.,	\$1,823,811 14	
Interest on deposits,	29 01	
Total receipts,		\$1,823,840 15
Cash on hand Jan. 1, 1899,		59,102 53
Balance due Jan. 1, 1900,		1,768,523 49
		\$3,651,466 17
PAYMENTS.		
Bonds and interest paid by them,		\$3,651,466 17

DETAILS No. 405.

BAR EXAMINERS' FUND.

[Acts 1893, chap. 312.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Simeon Borden, clerk,	\$45 00	
Edward L. Blaney, Jr., clerk,	5 00	
Frank H. Candee, clerk,	15 00	
William H. Clapp, clerk,	15 00	
Louis H. Cook, clerk,	20 00	
Clifton L. Field, clerk,	20 00	
Elijah B. George, clerk,	150 00	
Theodore C. Hurd, clerk,	15 00	
T. S. Johnson, clerk,	135 00	
Amount carried forward,	\$420 00	

STATEMENT IX.

Trust Funds.

DETAILS 406.

BAR EXAMINERS' FUND — *Concluded.* ,

Amount brought forward, . . .	\$420 00	
Christine Law, assistant clerk, . . .	10 00	
Robert O. Morris, clerk, . . .	60 00	
John Noble, clerk, . . .	2,240 00	
R. B. Worthington, assistant clerk, . . .	5 00	
Total receipts, . . .		\$2,785 00
Cash on hand Jan. 1, 1899, . . .		95 00
		\$2,830 00
PAYMENTS.		
Henry S. Dewey, . . .		\$542 00
Jabez Fox, . . .		542 00
Frederick L. Greene, . . .		542 00
Edward P. Pierce, . . .		542 00
Milton Reed, . . .		542 00
Total payments, . . .		\$2,710 00
Cash on hand Jan. 1, 1900, . . .		120 00
		\$2,830 00
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1900, . . .		\$120 00

DETAILS No. 406.

BOARD OF REGISTRATION IN DENTISTRY FUND.

[Acts 1887, chap. 187.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Fees from G. E. Mitchell, secretary, . . .		\$2,595 00
Cash on hand Jan. 1, 1899, . . .		1,260 70
		\$3,855 70
PAYMENTS.		
Thomas J. Barrett, —		
Services, . . .	\$210 00	
Expenses, . . .	120 50	\$330 50
Dwight M. Clapp, —		
Services, . . .	\$210 00	
Expenses, . . .	84 91	294 91
Amount carried forward, . . .		\$625 41

STATEMENT IX.

Trust Funds.

DETAILS 407.

BOARD OF REGISTRATION IN DENTISTRY FUND — *Concluded.*

<i>Amount brought forward,</i>	.	.	.	.	.	.	\$625 41
John F. Dowsley,—	.	.	.	.	.	.
Services,, . . . . .	.	.	.	.	.	\$895 00	
Expenses, . . . . .	.	.	.	.	.	87 80	482 80
George A. Maxfield,—	.	.	.	.	.	.
Services,. . . . .	.	.	.	.	.	\$220 00	
Expenses, . . . . .	.	.	.	.	.	163 69	383 69
G. E. Mitchell, secretary,—	.	.	.	.	.	.
Services,. . . . .	.	.	.	.	.	\$290 00	
Expenses, . . . . .	.	.	.	.	.	194 40	484 40
Clerical services, . . . . .	.	.	.	.	.	.	266 35
Postage, etc., . . . . .	.	.	.	.	.	.	75 46
Printing, . . . . .	.	.	.	.	.	.	88 30
Rubber stamps, . . . . .	.	.	.	.	.	.	20 20
Stationery, . . . . .	.	.	.	.	.	.	118 11
Sundries, . . . . .	.	.	.	.	.	.	41 30
Total payments, . . . . .	.	.	.	.	.	.	\$2,586 02
Cash on hand Jan. 1, 1900, . . . . .	.	.	.	.	.	.	1,269 68
							\$3,855 70
PRESENT INVESTMENT.							
Cash on hand Jan. 1, 1900, . . . . .	.	.	.	.	.	.	\$1,269 68

DETAILS No. 407.

BOARD OF REGISTRATION IN MEDICINE FUND.

[Acts 1894, chap. 458; 1896, chap. 412.]

TRANSACTIONS OF THE FUND, 1899.					
RECEIPTS.					
Fees from Edwin B. Harvey, secretary,	.	.	.	\$6,910	00
Cash on hand Jan. 1, 1899,	.	.	.	4,004	40
				\$10,914	40
PAYMENTS.					
W. P. Bowers, —					
Services,	.	.	.	\$240	00
Expenses,	.	.	.	48	90
				\$288	90
<i>Amount carried forward,</i>					
	.	.	.	\$288	90

STATEMENT IX.

Trust Funds.

DETAILS 408.

DETAILS No. 408.

BOARD OF REGISTRATION IN PHARMACY FUND.

[Acts 1896, chap. 397.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Fees from John Larrabee, secretary,	\$693 00	
from Amos K. Tilden, secretary,	688 00	
Total receipts,		\$1,381 00
Cash on hand Jan. 1, 1899,		245 11
		\$1,626 11
PAYMENTS.		
F. H. Butler,—		
Services,	\$145 00	
Expenses,	77 90	\$222 90
John Larrabee, secretary,—		
Services,	\$295 00	
Expenses,	29 22	324 22
Charles F. Nixon,—		
Services,	\$90 00	
Expenses,	39 50	129 50
John A. Rice,—		
Services,	\$135 00	
Expenses,	160 42	295 42
Amos K. Tilden, secretary,—		
Services,	\$195 00	
Expenses,	15 38	210 38
H. M. Whitney,—		
Services,	\$40 00	
Expenses,	12 00	52 00
Bottles,		5 91
Examination papers,		8 50
Filling-in certificates,		10 60
Medicines,		12 84
Printing,		36 94
Stationery,		6 60
Sundries,		1 15
Total payments,		\$1,316 96
Cash on hand Jan. 1, 1900,		309 15
		\$1,626 11
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1900,		\$309 15

STATEMENT IX.

Trust Funds.

DETAILS 409.

DETAILS No. 409.

COMMONWEALTH'S FLATS IMPROVEMENT FUND.

[Acts 1875, chap. 239; 1878, chap. 237; 1889, chap. 93; 1896, chaps. 442 and 543.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments,		\$12,868 23
L. G. Burnham,	\$1,900 00	
Philip H. Butler,	1,575 00	
James R. Carter,	174,592 50	
George C. Corcoran,	907 00	
Woodward Emery, chairman,	10 00	
Patrick Galvin,	120 00	
Gilbert & Barker Manufacturing Company,	120 00	
Thomas P. Kelley,	50 00	
New England Railroad Company,	10 00	
Nolan Brothers,	20 00	
P. O'Riorden,	150 00	
Trustees Boston Real Estate Company,	263,376 40	
		442,830 90
City of Gloucester note,	\$400 00	
of North Adams note,	30,000 00	
Town of Littleton note,	1,000 00	
of Newbury note,	1,000 00	
of Rockland note,	2,000 00	
of Rutland note,	500 00	
of West Newbury note,	800 00	
		35,700 00
Total receipts,		\$491,899 13
Cash on hand Jan. 1, 1899,		77,484 22
		\$568,883 35
PAYMENTS.		
Frank W. Hodgdon,—		
Services,	\$300 00	
Expenses,	155 05	
		\$455 05
L. H. Bateman,		625 00
John R. Burke,		100 00
Milton C. Dunham,		144 00
Martin Green,		626 00
Caleb Kimball,		428 00
John King,		720 00
Angus McDonald,		21 50
C. F. Powers,		192 50
J. H. Richardson,		246 00
O. J. Shaw,		21 00
F. M. Sherman,		21 00
Advertising,		134 55
Hardware,		37 41
Amount carried forward,		\$3,772 01

STATEMENT IX.

Trust Funds.

DETAILS 409.

COMMONWEALTH'S FLATS IMPROVEMENT FUND — Continued.

<i>Amount brought forward,</i>	.	.	.	.	.	.	\$3,772 01
Lumber,	.	.	.	.	.	.	9 09
Material deposited,	.	.	.	.	.	.	8,880 24
Printing,	.	.	.	.	.	.	57 80
Stationery,	.	.	.	.	.	.	62 13
Testing cement,	.	.	.	.	.	.	7 00
Frank J. Hannon,	.	.	.	.	.	.	2,190 50
Daniel E. Lynch,	.	.	.	.	.	.	22,236 44
Augustus B. Martin,	.	.	.	.	.	.	3,300 00
Thomas Meany,	.	.	.	.	.	.	1,855 00
Perkins, White & Co.,	.	.	.	.	.	.	1,651 55
City of Gloucester notes,	.	.	.	.	.	.	3,600 00
of Lowell notes,	.	.	.	.	.	.	5,000 00
of North Adams note,	.	.	.	.	.	.	30,000 00
of Somerville bonds,	.	.	.	.	.	.	11,000 00
Town of Abington notes,	.	.	.	.	.	.	4,000 00
of Blandford note,	.	.	.	.	.	.	500 00
of Clinton note,	.	.	.	.	.	.	1,250 00
of Cottage City note,	.	.	.	.	.	.	1,500 00
of Framingham notes,	.	.	.	.	.	.	7,000 00
of Hudson notes,	.	.	.	.	.	.	5,000 00
of Newbury notes,	.	.	.	.	.	.	4,000 00
of North Reading note,	.	.	.	.	.	.	2,500 00
of Rutland notes,	.	.	.	.	.	.	24,000 00
of Somersworth (N. H.) bonds,	.	.	.	.	.	.	100,000 00
of South Hadley notes,	.	.	.	.	.	.	5,000 00
of Stoughton notes,	.	.	.	.	.	.	18,000 00
of Swampscott notes,	.	.	.	.	.	.	20,000 00
County of Middlesex notes,	.	.	.	.	.	.	80,000 00
James R. Carter's note,	.	.	.	.	.	.	130,919 38
Trustees Boston Real Estate Trust's note,	.	.	.	.	.	.	10,000 00
Income, over-investment,	.	.	.	.	.	.	12,676 29
Total payments,	.	.	.	.	.	.	\$514,917 48
Cash on hand Jan. 1, 1900,	.	.	.	.	.	.	53,965 92
							<hr/>
							\$568,883 35 <hr/>
PRESENT INVESTMENTS.							
City of Gloucester notes,	.	.	.	.	.	.	\$3,200 00
of Lowell notes,	.	.	.	.	.	.	5,000 00
of North Adams notes,	.	.	.	.	.	.	11,000 00
of Somerville bonds,	.	.	.	.	.	.	11,000 00
Town of Abington notes,	.	.	.	.	.	.	4,000 00
of Blandford note,	.	.	.	.	.	.	500 00
of Clinton note,	.	.	.	.	.	.	1,250 00
of Cottage City note,	.	.	.	.	.	.	1,500 00
of Framingham notes,	.	.	.	.	.	.	7,000 00
of Hudson notes,	.	.	.	.	.	.	5,000 00
<i>Amount carried forward,</i>	.	.	.	.	.	.	<hr/>\$49,450 00

STATEMENT IX.

Trust Funds.

DETAILS 410.

COMMONWEALTH'S FLATS IMPROVEMENT FUND — *Concluded.*

<i>Amount brought forward,</i>		\$49,450 00	
Town of Littleton note,		1,000 00	
of Newbury notes,		3,000 00	
of North Reading note,		2,500 00	
of Rockland notes,		14,000 00	
of Rutland notes,		23,500 00	
of Somersworth (N. H.) bonds,		100,000 00	
of South Hadley notes,		5,000 00	
of Stoughton notes,		18,000 00	
of Swampscott notes,		20,000 00	
of West Newbury notes,		2,400 00	
County of Middlesex notes,		80,000 00	
James R. Carter's note,		130,919 38	
Trustees Boston Real Estate Trust's note,		10,000 00	
			\$459,769 38
Cash on hand Jan. 1, 1900,			53,965 92
Total fund,			\$513,735 30

DETAILS No. 410.

HARBOR IMPROVEMENT LOAN FUND.

[Acts 1897, chap. 513.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
County of Essex note,		\$50,000 00
Cash on hand Jan. 1, 1899,		385,157 88
		\$435,157 88
PAYMENTS.		
Thomas W. Bailey,		\$292 50
John R. Burke,		100 00
I. G. Calderwood,		1,127 73
W. W. Marrs,		67 50
John P. Perkins,		584 00
C. F. Powers,		325 00
S. A. Warren,		1,080 00
Frank W. Hodgdon, expenses,		61 86
Advertising,		129 92
Coal,		16 00
Leads,		3 29
Lumber,		10 66
Maps,		60 00
Rubber boots,		35 05
<i>Amount carried forward,</i>		\$3,893 51

STATEMENT IX.

Trust Funds.

DETAILS 411.

HARBOR IMPROVEMENT LOAN FUND — *Concluded.*

<i>Amount brought forward,</i>	.	.	.	.	.	.	\$3,893 51
Tapes,	.	.	.	.	.	.	10 00
Taxes in East Boston,	.	.	.	.	.	.	21 34
Thomas M. Babson, attorney,	.	.	.	.	.	.	1,640 41
George A. Cahill,	.	.	.	.	.	.	17,862 88
William Jackson,	.	.	.	.	.	.	1,000 00
William G. Jenkins,	.	.	.	.	.	.	1,027 81
David P. Kimball,	.	.	.	.	.	.	662 50
Perkins, White & Co.,	.	.	.	.	.	.	114,033 65
Thomas F. Reddy,	.	.	.	.	.	.	51 45
Francis C. Welch, attorney,	.	.	.	.	.	.	218 44
Town of Weston note,	.	.	.	.	.	.	40,000 00
County of Essex note,	.	.	.	.	.	.	50,000 00
Total payments,	.	.	.	.	.	.	\$230,421 99
Cash on hand Jan. 1, 1900,	.	.	.	.	.	.	204,735 89
							\$435,157 88
PRESENT INVESTMENTS.							
Town of Weston note,	.	.	.	.	.	.	\$40,000 00
Cash on hand Jan. 1, 1900,	.	.	.	.	.	.	204,735 89
Total fund,	.	.	.	.	.	.	\$244,735 89

DETAILS No. 411.

LAND REGISTRATION ASSURANCE FUND.

[Acts 1898, chap. 502; 1899, chaps. 125 and 131.]

TRANSACTIONS OF THE FUND, 1899.							
RECEIPTS.							
Income from investments,	.	.	.	.	.	.	\$21 20
Fees,	.	.	.	.	.	.	2,606 72
Total receipts,	.	.	.	.	.	.	\$2,627 92
No payments.							
Cash on hand Jan. 1, 1900,	.	.	.	.	.	.	\$2,627 92

STATEMENT IX.

Trust Funds.

DETAILS 412 AND 413.

DETAILS No. 412.

IMPROVEMENT OF SOUTH BAY IN THE CITY OF BOSTON
FUND.

[Acts 1898, chap. 278.]

TRANSACTIONS OF THE FUND, 1899.		
No receipts.		
Cash on hand Jan. 1, 1899,	.	\$35,893 48
PAYMENTS.		
For blue paper,	.	\$3 12
Cash on hand Jan. 1, 1900,	.	35,890 36
		\$35,893 48
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1900,	.	\$35,890 36

DETAILS No. 413.

MASSACHUSETTS HOSPITAL FOR CONSUMPTIVES LOAN
FUND.

[Acts 1895, chap. 503; 1896, chap. 117.]

TRANSACTIONS OF THE FUND, 1899.		
No receipts.		
Cash on hand Jan. 1, 1899,	.	\$849 63
PAYMENTS.		
FENCE.		
Labor,	\$51 10	
Lumber,	73 08	
Wire, etc.,	25 82	
		\$150 00
FURNISHING.		
Duparquet, Huot & Moneuse Co.,	.	556 86
ELECTRIC PLANT.		
Roland T. Oakes Co.,	.	33 42
Total payments,	.	\$740 28
Cash on hand Jan. 1, 1900,	.	109 35
		\$849 63
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1900,	.	\$109 35

STATEMENT IX.

Trust Funds.

DETAILS 415.

DETAILS No. 415.

MASSACHUSETTS WAR LOAN FUND.

[Res. 1898, chap. 117; Acts 1898, chaps. 561 and 579.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Cash from sales of bonds,	\$185,000 00	
H. R. Andrews,	64 16	
Edward L. Badger,	4 36	
William D. Barker,	5 32	
Boston & Albany Railroad,	15 00	
T. H. Castor,	5 56	
Frank J. Donovan,	08	
Fitchburg Gas and Electric Light Company,	59 50	
C. E. Godfrey,	40	
P. W. Lauriat,	3 40	
William E. McPherson,	15 96	
Ola M. Northrup,	2 68	
Albert F. Rodrick,	25 56	
Shoe and Leather National Bank,	128 60	
Nathaniel A. Smith,	36 48	
J. E. Tatton,	36 44	
E. R. Studley,	1 72	
Lucy B. Waterman,	10 88	
Total receipts,		\$185,411 10
Cash on hand Jan. 1, 1899,		513,454 68
		\$648,865 78
PAYMENTS.		
Surgeon-General's contingent,		\$700 00
Treasurer's incidentals,		500 00
Myles Standish, paymaster, Ambulance Corps, various tours of duty,		580 00
Horace B. Parker, paymaster, First Regiment, funeral escorts,		57 60
Henry Dobbins, paymaster, Ninth Regiment,		216 00
<i>State Pay, \$7 per Month.</i>		
[Acts 1898, chap. 561.]		
Paid to the following:—		
First Regiment Heavy Artillery,		12,167 98
Second Regiment Infantry,		28,040 44
Fifth Regiment Infantry,		53,887 38
Sixth Regiment Infantry,		44,819 18
Eighth Regiment Infantry,		73,626 04
Ninth Regiment Infantry,		36,785 04
United States troops,		161,072 84
Marine Corps,		14,989 22
United States Navy,		86,089 91
<i>Amount carried forward,</i>		\$513,531 68

STATEMENT IX.

Trust Funds.

DETAILS 415.

MASSACHUSETTS WAR LOAN FUND — *Continued.*

<i>Amount brought forward,</i>	.	.	.	.	.	.	\$523,279 70
Brooms, etc., . . . . .	.	.	.	.	.	.	6 28
Bugles and cords, . . . . .	.	.	.	.	.	.	67 20
Burial expenses, . . . . .	.	.	.	.	.	.	2,968 47
Buzzacott military outfits, . . . . .	.	.	.	.	.	.	1,800 00
Caps, . . . . .	.	.	.	.	.	.	1,445 00
Carriage hire, . . . . .	.	.	.	.	.	.	362 25
Cleaning building, . . . . .	.	.	.	.	.	.	150 00
Cleaning vaults, . . . . .	.	.	.	.	.	.	261 00
Coal, . . . . .	.	.	.	.	.	.	409 85
Cravats, . . . . .	.	.	.	.	.	.	439 89
Electric lighting, . . . . .	.	.	.	.	.	.	752 72
Electric supplies, . . . . .	.	.	.	.	.	.	79 62
Expressage, . . . . .	.	.	.	.	.	.	85 35
Flags, . . . . .	.	.	.	.	.	.	51 10
Freight, . . . . .	.	.	.	.	.	.	46 99
Gas, . . . . .	.	.	.	.	.	.	255 59
Glass, . . . . .	.	.	.	.	.	.	6 30
Hardware, . . . . .	.	.	.	.	.	.	142 09
Haversacks, tin cups, etc., . . . . .	.	.	.	.	.	.	5,473 90
Hay, oats, etc., . . . . .	.	.	.	.	.	.	11 00
Hire of horses, . . . . .	.	.	.	.	.	.	12 00
Hospital expenses of sick soldiers, . . . . .	.	.	.	.	.	.	15,129 00
Janitor's services, . . . . .	.	.	.	.	.	.	40 00
Labor, . . . . .	.	.	.	.	.	.	456 50
Lanyards, . . . . .	.	.	.	.	.	.	100 00
Leggings, . . . . .	.	.	.	.	.	.	3,025 00
Liquors, . . . . .	.	.	.	.	.	.	6 25
Lumber, . . . . .	.	.	.	.	.	.	148 53
Matting, . . . . .	.	.	.	.	.	.	94 75
Meals, . . . . .	.	.	.	.	.	.	374 80
Medical services, . . . . .	.	.	.	.	.	.	111 07
Oil, . . . . .	.	.	.	.	.	.	4 68
Oiled clothing, . . . . .	.	.	.	.	.	.	75 63
Plumbing, . . . . .	.	.	.	.	.	.	101 42
Poles and kits, . . . . .	.	.	.	.	.	.	94 44
Policing camp, . . . . .	.	.	.	.	.	.	121 50
Pullman Palace Car Company, . . . . .	.	.	.	.	.	.	186 00
Re-covering seats, . . . . .	.	.	.	.	.	.	16 95
Rent of tent, . . . . .	.	.	.	.	.	.	20 00
Repairing buildings, . . . . .	.	.	.	.	.	.	798 39
Repairing harness, . . . . .	.	.	.	.	.	.	11 10
Repairing Lawrence armory, . . . . .	.	.	.	.	.	.	65 00
Repairing magazines, . . . . .	.	.	.	.	.	.	22 90
Repairing uniforms, . . . . .	.	.	.	.	.	.	16 10
Services of band, . . . . .	.	.	.	.	.	.	96 00
Setting glass, . . . . .	.	.	.	.	.	.	9 00
Sheathing over cook ranges, . . . . .	.	.	.	.	.	.	34 20
Shirts, . . . . .	.	.	.	.	.	.	178 20
Stationery, . . . . .	.	.	.	.	.	.	21 82
<i>Amount carried forward,</i>	.	.	.	.	.	.	\$559,464 98

<i>Amount brought forward,</i>		\$559,464 98
Sweaters,	123 75	
Teaming,	30 50	
Telephone,	169 06	
Tents,	4,940 50	
Transportation,	1,879 68	
Typewriting cards,	421 74	
Uniforms,	72,012 88	
Use of horses,	96 00	
Use of tents,	300 00	
Ventilator,	15 16	
Veterinary's services,	79 50	
Water rates,	61 20	
Whitening,	75 00	
Total payments,	\$639,669 95	
Cash on hand Jan. 1, 1900,	9,195 83	
	\$648,865 78	
PRESENT INVESTMENT.		
Cash on hand Jan. 1, 1900,	\$9,195 83	
PREMIUM ON MASSACHUSETTS WAR LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,	\$2,000 00	
Massachusetts war loan sinking fund,	210 00	
	\$2,210 00	
PAYMENTS.		
Advertising,	\$9 15	
Book registered bonds,	35 00	
Massachusetts war loan sinking fund,	2,165 85	
	\$2,210 00	
RECAPITULATION.		
1898.		
State bounty,	\$161,112 02	
Other expenses,	376,062 99	
	\$537,175 01	
1899.		
State bounty,	\$511,478 08	
Other expenses,	128,191 92	
	639,669 95	
	\$1,176,844 96	

STATEMENT IX.

Trust Funds.

DETAILS 416 AND 417.

DETAILS No. 416.

MASSACHUSETTS VOLUNTEERS' FUND.

[Acts 1894, chap. 67.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Income from investments,	\$1,186 28	
City of Boston bonds,	26,000 00	
Total receipts, . . . .	. . . .	\$27,186 28
Cash on hand Jan. 1, 1899, . . . .	. . . .	19,854 81
		\$47,041 09
PAYMENTS.		
Bounties paid on account of war of rebellion,—		
Henry C. Ladd, 66th Regiment Illinois infantry, Company C, . . . .	. . . .	\$325 00
Widow of Charles P. Wheeler, 4th Regiment Massachusetts cavalry, Company D, . . . .	. . . .	325 00
Town of Danbury (Conn.) bonds, . . . .	. . . .	25,000 00
of Revere notes, . . . .	. . . .	15,000 00
Income, over-investment, . . . .	. . . .	5,889 05
Total payments, . . . .	. . . .	\$46,539 05
Cash on hand Jan. 1, 1900, . . . .	. . . .	502 04
		\$47,041 09
PRESENT INVESTMENTS.		
City of Boston bond,	\$1,000 00	
Town of Danbury bonds,	25,000 00	
of Revere notes,	15,000 00	
		\$41,000 00
Cash on hand Jan. 1, 1900, . . . .	. . . .	502 04
Total fund, . . . .	. . . .	\$41,502 04

DETAILS No. 417.

MEDFIELD INSANE ASYLUM LOAN FUND.

[Acts 1892, chap. 425; 1894, chaps. 391 and 526; 1895, chap. 399.]

TRANSACTIONS OF THE FUND, 1899.		
No receipts.		
Cash on hand Jan. 1, 1899, . . . .	. . . .	\$3,328 39

STATEMENT IX.

Trust Funds.

DETAILS 417.

MEDFIELD INSANE ASYLUM LOAN FUND — *Continued.*

PAYMENTS.					
Charles A. Allen, engineer, . . . . .	.	.	.	.	\$34 44
Addison C. Burnham, attorney, land dam- age, . . . . .	.	.	.	.	25 50
Albert B. Franklin, . . . . .	.	.	.	.	1,250 00
Total payments, . . . . .	.	.	.	.	\$1,309 94
Cash on hand Jan. 1, 1900, . . . . .	.	.	.	.	2,018 45
					\$3,328 39
PRESENT INVESTMENT.					
Cash on hand Jan. 1, 1900, . . . . .	.	.	.	.	\$2,018 45
RECAPITULATION.					
EXPENSES.					
1899.					
Appropriation, . . . . .	.	.	.	\$30,000 00	
Expended, . . . . .	.	.	.	.	\$22,679 16
1899.					
Appropriation, . . . . .	.	.	.	8,000 00	
Expended, . . . . .	.	.	.	.	8,398 12
1892.					
Appropriation, . . . . .	.	.	.	10,500 00	
Loan, . . . . .	.	.	.	500,000 00	
Expended, . . . . .	.	.	.	.	89,752 85
1894.					
Appropriation, . . . . .	.	.	.	9,000 00	
Loan, . . . . .	.	.	.	200,000 00	
Expended, . . . . .	.	.	.	.	826,731 83
1895.					
Appropriation, . . . . .	.	.	.	9,525 00	
Loan, . . . . .	.	.	.	300,000 00	
Expended, . . . . .	.	.	.	.	291,797 63
1896.					
Appropriation, . . . . .	.	.	.	9,175 00	
Expended, . . . . .	.	.	.	.	254,386 34
1897.					
Appropriation, . . . . .	.	.	.	8,675 00	
Loan, . . . . .	.	.	.	25,000 00	
Expended, . . . . .	.	.	.	.	95,732 56
Amount carried forward, . . . . .				.	\$1,089,478 49

STATEMENT IX.

Trust Funds.

DETAILS 418.

MEDFIELD INSANE ASYLUM LOAN FUND — *Concluded.*

<i>Amount brought forward,</i> . . .	\$1,089,478 49	
1898.		
No appropriation.		
Expended,	4,317 65	
1899.		
No appropriation.		
Expended,	1,309 94	
Totals,	\$1,109,875 00	\$1,095,106 08

DETAILS No. 418.

METROPOLITAN PARKS LOAN FUND.

[Acts 1893, chap. 407; 1894, chaps. 288, 483 and 509; 1895, chap. 305; 1896, chaps. 466, 472 and 550.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
For metropolitan parks loan bonds, . . .	\$1,025,000 00	
John Woodbury, secretary,	83,384 76	
George L. Rogers, acting secretary, . . .	220 00	
Clerks of courts, fines,	432 00	
Metropolitan parks loan fund, Nantasket, .	200 00	
Metropolitan parks loan fund, series two, .	5,465 80	
Winthrop, Acts 1899, chap. 363,	16,710 93	
Temporary loan,	500,000 00	
Income metropolitan loan sinking fund, to correct error,	1,553 36	
City of Somerville note,	100,000 00	
of Worcester note,	100,000 00	
Town of Brookline note,	25,000 00	
Total receipts,		\$1,807,966 85
Cash on hand Jan. 1, 1899,		1,291,261 47
		\$3,099,228 32
PAYMENTS.		
Temporary loan,		\$500,000 00
Metropolitan parks loan fund, Nantasket, .		600,000 00
Metropolitan parks loan sinking fund, assess- ment for 1898,		9,755 55
Metropolitan parks loan sinking fund, assess- ment for 1899,		64,224 00
Interest on metropolitan parks loan, . . .		28,318 61
<i>Amount carried forward,</i>		\$1,202,298 16

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amount brought forward,</i>			\$1,202,293 16
Premium on bonds and notes bought, error,			1,553 36
City of Quincy bonds,			35,725 00
of Somerville note,			100,000 00
of Worcester notes,			100,000 00
Town of Brookline note,			25,000 00
of Russell notes,			5,000 00
Commissioners,—			
William B. de las Casas, chairman,		\$4,125 00	
Edwin U. Curtis,		550 00	
Edwin B. Haskell,		550 00	
David W. Skillings, from January 6,		550 00	
Ellerton P. Whitney, from February 6,		550 00	
			6,325 00
Secretary,—			
John Woodbury,			4,000 00
Clerks,—			
Mary V. Habberley,		\$1,000 00	
Alice Edson,		720 00	
Mary C. Godvin,		360 00	
George L. Rogers,		208 34	
Alice G. Kelley,		78 00	
Edith W. Noble,		70 00	
William H. Gowell, messenger,		25 00	
			2,461 34
Expenses,—			
Edward B. Adams,		\$208 30	
R. S. Barlow, services,		624 99	
expenses,		239 30	
Frank E. Bradish,		1,067 25	
Frank W. Dallinger,		185 00	
Frederick S. Goodwin, services,		900 00	
expenses,		214 00	
Prescott F. Hall,		77 17	
Francis L. Hayes,		50 00	
Robert Homans,		35 00	
Daniel J. Leonard,		15 00	
Frank A. North,		273 85	
Olmsted Brothers,		3,050 33	
Philip S. Parker, services,		600 00	
expenses,		64 00	
Myron E. Pierce,		58 03	
William T. Pierce, expenses,		199 62	
T. F. Reddy,		349 72	
Abraham L. Richards,		1,250 03	
William T. Thorp,		26 18	
Charles Walcott,		126 15	
Alterations in offices,		560 65	
<i>Amounts carried forward,</i>		\$10,174 57	\$1,482,362 86

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$10,174 57	\$1,482,362 86
Atlases,	104 50	
Awnings,	59 40	
Badges,	22 50	
Blue prints,	436 36	
Books and binding,	393 90	
Boundary stones,	157 70	
Buttons,	68 08	
Carriage hire,	118 50	
Clothbacking plans,	21 14	
Copy of record,	2 35	
Cuspidors,	2 37	
Dinners,	5 95	
Directory,	5 50	
Electric lighting,	108 44	
Experts,	900 00	
Furniture,	362 19	
Hardware,	14 75	
Ice,	20 40	
Labor, engineering department,	14,539 89	
Photographs,	41 50	
Postage,	107 50	
Printing,	562 54	
Rent and care of offices, 14 Beacon Street,	2,650 02	
Rugs,	4 22	
Spears,	2 00	
Stakes,	32 50	
Stationery,	672 99	
Stenographer,	20 05	
Tags, etc.,	7 00	
Telephone,	244 23	
Towel supply,	52 35	
Travel,	309 09	
Typewriting and supplies,	119 80	
Uniforms,	314 44	
Water,	5 75	
Window screens,	38 50	
		32,702 97
BEAVER BROOK RESERVATION.		
Addition to house,	\$265 00	
Blacksmithing,	43 70	
Brushes,	3 33	
Clay,	7 00	
Closet, etc.,	22 64	
Flag,	8 00	
Grass seed,	4 79	
Hardware,	48 93	
Harness,	9 75	
Hay, oats, etc.,	126 12	
Labor,	1,082 20	
<i>Amounts carried forward,</i>	\$1,621 46	\$1,515,065 88

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — Continued.

Amounts brought forward, . . .	\$1,621 46	\$1,515,065 83
Lanterns,	18 70	
Lumber,	116 74	
Oil,	4 83	
Paint,	28 28	
Photographs,	14 00	
Plumbing,	138 83	
Police,	8 00	
Repairing engine,	5 34	
Rope,	1 95	
Sewer assessment,	4 50	
Sponges,	2 75	
Stationery,	50	
Tin signs,	85	
Toilet paper,	11 85	
Travel,	11 75	
Trimming trees,	10 50	
Uniform repairs,	8 75	
Watering streets,	10 00	
		2,014 58
BLUE HILLS RESERVATION.		
Badges,	\$1 25	
Belting,	1 75	
Blacksmithing,	262 81	
Brushes,	5 90	
Carriage hire,	54 00	
Cartridges, etc.,	7 08	
Cement,	8 60	
Clubs and handcuffs,	51 73	
Corn, meal and oats,	893 61	
Dynamite,	196 60	
Experts,	46 25	
Express,	37 52	
Felt,	16 75	
Fertilizer,	480 00	
Fire extinguishers,	30 50	
Furniture,	12 00	
Grass seed,	2 40	
Grates,	10 25	
Hardware,	263 75	
Harness,	88 39	
Hats,	12 90	
Horses,	1,025 00	
Hose,	54 90	
Labor,	15,756 00	
Leggings,	3 78	
Lumber,	210 09	
Medicine,	16 87	
Oil,	15 53	
Paint,	35 80	
Amounts carried forward, . . .	\$19,602 01	\$1,517,080 41

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$19,602 01	\$1,517,080 41
Piping,	41 94	
Plants,	337 27	
Police,	6,014 16	
Pumps,	61 69	
Recording releases,	2 06	
Repairing revolver,	2 82	
Repairing sleighs,	8 25	
Repairing wagons,	36 25	
Revolver supplies,	2 25	
Riding lessons,	9 60	
Rubber goods,	15 90	
Soap, etc,	20 27	
Sprinkling carts,	145 28	
Spurs,	6 00	
Stakes,	5 50	
Stationery,	29 30	
Telephone,	221 63	
Travel,	174 43	
Trees,	90 22	
Uniforms,	491 80	
Veterinary's services,	13 00	
Wagon,	8 00	
Water,	54 49	
Wire fence and gates,	31 70	
Harvey H. Baker,	161 33	
H. P. Cummings & Co.,	8,956 00	
Stickney & Austin,	431 80	
 Paid for land to,—		
Lycena Chaddock, Milton,	300 00	
James E. Cotter, Milton,	2,925 00	
William G. A. Pattee, attorney, Quincy,	23 82	
City of Quincy,	213 68	
Alvah D. Snow, Milton,	1,800 00	
Joseph F. Wiggin <i>et als.</i> , Milton,	115 00	
		42,352 45
 CHARLES RIVER RESERVATION.		
Advertising,	\$2,058 34	
Boat hire,	8 00	
Boundary stones,	168 50	
Building bridge,	90 00	
Carriage hire,	84 50	
Clothbacking plans,	34 40	
Experts,	14,338 05	
Fence,	13 51	
Frames and grates,	53 90	
Grass seed,	9 55	
Hardware,	25 72	
Labor,	421 45	
Mason work,	554 90	
 <i>Amounts carried forward,</i>	\$17,860 82	\$1,559,432 86

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>		\$17,860 82	\$1,559,432 86
Paint,		6 51	
Photographs,		164 00	
Printing,		2 50	
Recording deeds,		7 25	
Removing building,		100 00	
Removing snow,		28 60	
Repairs to stove,		5 10	
Rubbish barrels,		6 75	
Service of subpoenas,		2 51	
Setting stone bounds,		273 46	
Stakes,		11 05	
Stone and filling,		164 50	
Teaming,		754 10	
Travel,		114 70	
Water rates,		53 73	
Well,		175 00	
Edward B. Adams,		156 60	
H. H. Baker,		5 16	
R. S. Barlow,		520 10	
S. S. Bartlett,		307 33	
Julian Codman,		593 29	
Ellis L. Dresel,		147 00	
Louis A. Frothingham,		517 98	
F. S. Goodwin,		15 00	
Prescott F. Hall,		80 05	
Arthur D. Hill,		593 00	
Robert Homan,		45 00	
Henry P. Nawn,		5,000 00	
F. A. North,		7 60	
Philip S. Parker,		110 00	
Gardner Perry,		45 00	
Myron E. Pierce,		10 28	
Robert E. Ramsay,		4 50	
Edward L. Rand,		1,327 60	
Ross & Fowler,		906 35	
Charles E. Stearns,		20 55	
Henry D. Tudor,		81 00	
A. D. Van Wagner,		23 38	
Charles Walcott,		71 52	
Paid for land to,—			
Harvey C. Bartlett, Waltham,		11,500 00	
Boston & Albany Railroad Company, Boston,		29,167 30	
John E. Bullard, Watertown,		2,500 00	
Francis Burke, attorney, Boston,		6,500 00	
John Cash, Waltham,		110 00	
John E. Cassidy, Boston,		84,366 78	
John E. Cassidy, Newton,		10,077 49	
John E. Cassidy, Watertown,		27,675 18	
<i>Amounts carried forward,</i>		\$202,215 62	\$1,559,432 86

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$202,215 62	\$1,559,432 86
John C. Chaffin, Newton,	1,200 00	
Henry B. Chamberlain, Waltham,	7,500 00	
Philip A. Chase, Newton,	1,935 96	
City of Waltham,	237 93	
Ann Corcoran, Waltham,	225 00	
Declan D. Corcoran, Boston,	1,833 38	
John W. Corcoran, Attorney, Wellesley,	1,948 00	
Crystal Springs Manufacturing Company, Watertown,	1,500 00	
Citizens' Mutual Insurance Company, Bos- ton,	2,244 00	
Charles E. Dearborn, Boston,	5,729 50	
W. B. French, attorney, Newton,	350 00	
W. B. French, attorney, Newton and Welles- ley,	5,800 00	
Lewis A. Gammons, Wellesley,	4,950 00	
Mary Glynn, Waltham,	2,200 00	
Edwin B. Hale, attorney, Boston,	2,025 00	
Mary E. Hall, Watertown and Newton,	2,570 00	
Charles W. Hubbard, Wellesley, Weston and Newton,	11,320 00	
Elbridge M. Illingworth, Waltham,	11,500 00	
Byron B. Johnson, Watertown,	800 00	
Fred R. Johnson, Newton,	11,000 00	
Eben D. Jordan <i>et al.</i> , Boston,	62,337 00	
Charles C. Kenney, Waltham,	352 54	
James E. Leach, attorney, Newton,	5,440 00	
Joseph Lewando, Watertown,	450 00	
George F. Livermore, Newton,	1,307 00	
Charles W. Locke <i>et al.</i> , trustees, Wellesley,	200 00	
Patrick Murray, Boston,	1,422 67	
Joseph Murren, Waltham,	137 62	
James H. Nickerson, Newton,	1,672 00	
Susan E. Pulcifer, administratrix, Wellesley,	3,500 00	
Charles A. Read, Newton,	3,071 00	
Manley Seaverns, Weston,	7,184 00	
John M. Sherman, Waltham,	671 91	
G. Fred Simpson, attorney, Newton,	640 00	
Hiram D. Skinner, Watertown,	50 00	
G. Edward Smith, Newton,	9,810 00	
Walter S. Snow, Wellesley,	38 60	
Charles H. Spring, attorney, Wellesley,	4,000 00	
Linwood O. Towne, attorney, Waltham,	335 00	
Melville M. Upham, Waltham,	320 00	
E. P. Wadsworth, Waltham,	1,100 00	
Waltham Savings Bank,	9,375 00	
Robert D. Weston-Smith, attorney, Boston,	11,522 06	
Henry Wheeler, attorney, Boston,	50,000 00	
Town of Wellesley,	6 40	
		454,027 14
<i>Amount carried forward,</i>		\$2,018,460 00

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amount brought forward,</i>		\$2,013,460 00
HEMLOCK GORGE RESERVATION.		
Experts,	\$50 00	
Fence,	29 25	
Fertilizer,	6 00	
Labor,	1,009 75	
Paint,	22 45	
Piping,	6 90	
Police,	73 25	
Repairing roof,	66 00	
Snow scraper,	11 00	
Tin cans, etc.,	10 96	
Teaming,	142 17	
Travel,	9 25	
Water,	18 91	
Harvey H. Baker,	3 56	
Walter Chesley,	1,234 20	
Paid for land to,—		
Richard B. Daly, Needham,	25 00	
Ellen Meehan, Newton,	150 00	
Catherine A. Murphy, Needham,	25 00	
		2,893 65
MIDDLESEX FELS RESERVATION.		
Baiting horse,	\$3 75	
Bicycles,	57 00	
Blacksmithing,	107 35	
Boundary stones,	19 00	
Brushes,	7 30	
Carriage hire,	1 85	
Cartridges, etc.,	3 18	
Cement,	5 35	
Cleaning bicycles,	5 25	
Cleaning cesspools,	11 50	
Cleaning uniforms,	45 25	
Disinfectant,	3 50	
Driving well,	68 75	
Dynamite,	13 96	
Electric lights,	374 40	
Express,	9 90	
Fire extinguishers,	36 60	
Handcuffs, etc.,	23 34	
Hardware,	134 19	
Harness,	137 86	
Hats,	8 80	
Hay, oats, etc.,	234 47	
Horses,	300 00	
Labor,	7,342 06	
Leggings,	15 15	
Lighting lamps,	214 92	
<i>Amounts carried forward,</i>	\$9,184 68	\$2,016,353 65

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$9,184 68	\$2,016,353 65
Loam,	300 00	
Lumber,	121 49	
New ceiling for office,	10 00	
Oil,	25 28	
Paint,	36 18	
Painting signs,	5 50	
Piping,	62 76	
Plough,	75 00	
Police,	4,855 50	
Powder,	14 28	
Repairing bicycles,	65 35	
Repairing carriages,	53 30	
Repairing harness,	7 40	
Revolvers, etc.,	144 41	
Rubber goods,	15 00	
Sharpening tools,	18 20	
Spurs,	2 15	
Stationery,	15 87	
Stenographer,	52 50	
Stove,	18 00	
Telephone,	117 35	
Travel,	100 68	
Uniforms,	807 62	
Veterinary's services,	21 50	
Wagons,	247 00	
Water,	33 25	
Charles H. Fiske, Jr.,	126 30	
Frank W. Grinnell,	15 10	
Prescott F. Hall,	3 30	
Paid for land to, —		
Benjamin F. Hayes, attorney, Medford,	200 00	
George F. Hutchins, attorney, Melrose,	250 00	
J. F. Parker, trustee, Winchester,	25 00	
Henry W. Putnam, attorney, Winchester,	1,307 60	
William A. Thompson, attorney, Medford,	9,000 00	
		27,332 55
MYSTIC RIVER RESERVATION.		
Experts,	\$1,100 00	
Labor,	18 60	
Travel,	37 50	
F. S. Goodwin,	10 00	
Frank A. North,	88 60	
		1,254 70
NEPONSET RIVER RESERVATION.		
Carriage hire,	\$20 65	
Clothbacking plans,	12 73	
Experts,	1,025 00	
Hardware,	5 55	
Labor,	803 30	
Lumber,	50 50	
<i>Amounts carried forward,</i>	\$1,917 73	\$2,044,940 90

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i> . . .	\$1,917 73	\$2,044,940 90
Moving houses,	875 00	
Police,	17 33	
Rubber goods,	15 95	
Signs,	140 00	
Stakes,	6 80	
Travel,	90 00	
Frank E. Bradish,	765 00	
Henry D. Tudor,	30 90	
Charles Walcott,	225 12	
Paid for land to, —		
Angelia A. Bird, Boston,	5,500 00	
Anna M. Bowley, Boston,	545 00	
Ephraim Doane, Hyde Park,	1,025 00	
Rose Hollingsworth, attorney, Milton,	20,500 00	
Thomas F. Reddy, Hyde Park,	2,489 55	
Thomas F. Reddy, attorney, Hyde Park,	3,023 25	
James S. Russell, Boston,	1,824 00	
William F. Tufts, Boston,	2,000 00	
		40,490 63
REVERE BEACH RESERVATION.		
Alcohol,	\$2 98	
Badges,	8 15	
Belting,	48	
Blackboard,	2 40	
Blacksmithing,	41 60	
Board of horses,	354 40	
Books,	4 25	
Boundary stones and setting,	56 86	
Brooms, etc.,	109 65	
Buttons,	7 15	
Caps,	1 75	
Carriage hire,	127 50	
Cement,	4 00	
Cleaning bicycle,	4 75	
Clubs and belts,	6 15	
Coal,	913 52	
Crawford range,	53 00	
Duck covering,	5 58	
Dyestuff,	51 30	
Electrical supplies,	93 50	
Experts,	2,722 75	
Express,	28 45	
Fire-alarm box,	64 90	
Fire extinguishers,	67 90	
Flags,	28 50	
Frames and grates,	16 61	
Fruit,	8 70	
Furniture,	240 19	
<i>Amounts carried forward,</i> . . .	\$5,021 97	\$2,085,431 53

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>		\$5,021 97	\$2,085,431 53
Grass seed,		13 15	
Hardware,		347 22	
Harness,		42 97	
Hose,		369 87	
Inspection of boilers,		2 10	
Iron settees,		241 20	
Labor,		5,907 03	
Leggings,		1 25	
Lighting,		2,079 42	
Lumber,		310 53	
Lunches,		14 65	
Hats,		33 00	
Horse,		50 00	
Mason work,		28 00	
Mat,		3 30	
Matches,		3 25	
Medicine,		40 72	
Oil,		86 98	
Paint,		198 53	
Painting signs,		24 20	
Photographs,		18 00	
Piping,		77 71	
Plants,		14 13	
Plastering,		9 00	
Plumbing,		92 95	
Poles,		33 25	
Police,		8,755 65	
Pump,		20 40	
Raising house,		30 00	
Repairing safe,		40 00	
Revolvers, etc.,		172 76	
Service of subpoenas,		9 52	
Smoke pipes,		22 69	
Soda,		6 25	
Spruce piles,		175 00	
Stationery,		83 75	
Stone,		266 53	
Tank, etc.,		9 25	
Teaming,		19 50	
Telephone,		246 93	
Travel,		204 37	
Transportation of prisoners,		52 00	
Uniforms,		476 10	
Use of chairs,		10 00	
Use of steam roller,		92 50	
Veterinary's services,		12 00	
Wagons,		95 00	
Water rates,		63 79	
Coleman Brothers,		38 79	
<i>Amounts carried forward,</i>		\$25,967 16	\$2,085,431 53

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — Continued.

Amounts brought forward,	.	.	.	\$25,967 16	\$2,085,431 53
Sidney Hosmer,	.	.	.	15 00	
Johnston, Harries & Letteney,	.	.	.	465 80	
Thomas F. Reddy,	.	.	.	240 00	
Stone & Webster,	.	.	.	50 00	
Damages, —					
Anna J. Derrington,	.	.	.	25 95	
Nahum T. Greenwood,	.	.	.	359 65	
Nahum T. Greenwood et al.,	.	.	.	28 21	
W. L. Leonard,	.	.	.	1 18	
New England Telephone and Telegraph Company,	.	.	.	3,500 00	
Paid for land in Revere to, —					
May N. Abbott,	.	.	.	60 00	
Charles C. Barton, attorney,	.	.	.	541 46	
Evelyn B. Goodsell, attorney,	.	.	.	4,500 00	
Arthur D. McClellan,	.	.	.	11,900 00	
Arthur D. McClellan, attorney,	.	.	.	29,000 00	
Alvin C. Norcross,	.	.	.	103 00	
M. L. Sanborn, attorney,	.	.	.	150 00	
					76,307 41
BATH HOUSE.					
Air pillows,	.	.	.	\$11 00	
Badges and checks,	.	.	.	59 25	
Bathing suits,	.	.	.	5,144 15	
Bedding, etc.,	.	.	.	30 83	
Brooms,	.	.	.	45 02	
Brushes and combs,	.	.	.	7 40	
Coin wrappers,	.	.	.	4 50	
Cotton cloth,	.	.	.	5 95	
Cuspidors,	.	.	.	4 90	
Disinfectant,	.	.	.	81 05	
Duck covering,	.	.	.	53 25	
Elastics,	.	.	.	26 25	
Electrical supplies,	.	.	.	836 51	
Fire extinguishers,	.	.	.	50 00	
Float fountain,	.	.	.	142 00	
Furniture,	.	.	.	109 25	
Gilding eagles,	.	.	.	22 00	
Ice,	.	.	.	147 40	
Labor,	.	.	.	15,967 63	
Laundry machinery,	.	.	.	112 96	
Liquor,	.	.	.	10 66	
Locks and keys,	.	.	.	23 35	
Lumber,	.	.	.	45 83	
Lunches,	.	.	.	180 15	
Medicine and medical services,	.	.	.	80 50	
Painting signs,	.	.	.	8 20	
Amounts carried forward,	.	.	.	\$23,209 99	\$2,161,738 94

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$23,209 99	\$2,161,738 94
Piping,	1,122 33	
Rings and snaps,	106 44	
Rugs and mats,	50 38	
Signs,	15 60	
Soap,	71 82	
Stamping press,	60 32	
Stationery,	116 19	
Tickets,	135 65	
Toilet paper and fixtures,	132 50	
Towels,	1,010 50	
Uniforms,	38 74	
Watch clocks,	1,250 00	
Water cooler,	6 15	
Window screens,	37 95	
Window shades,	26 71	
Wire gate,	13 00	
Boston Bridge Works,	6,281 25	
Celladon Terra Cotta Company, Limited,	3,583 00	
H. P. Cummings & Co.,	80,588 68	
Eastern Expanded Metal Company,	3,074 00	
Empire Laundry Machine Company,	13,200 84	
Murdock Parlor Grate Company,	126 30	
W. A. Pearce & Co.,	1,757 94	
Herbert S. Potter,	598 00	
John S. Potter,	2,823 12	
Stickney & Austin,	5,246 99	
		144,684 39
STONY BROOK RESERVATION.		
Barrels,	\$13 60	
Blacksmithing,	60 44	
Carriage hire,	57 00	
Clothbacking plans,	2 20	
Dynamite,	57 75	
Experts,	2,917 50	
Express,	1 50	
Flag,	8 00	
Grass seed,	7 34	
Handcuffs,	4 50	
Harness,	27 65	
Hardware,	149 44	
Hay and oats,	145 56	
Hose,	12 00	
Labor,	2,707 65	
Lumber,	4 10	
Oatmeal,	3 30	
Oil,	4 67	
Paint,	9 98	
Plumbing,	12 59	
Police,	1,046 00	
<i>Amounts carried forward,</i>	\$7,252 77	\$2,306,423 33

STATEMENT IX.

Trust Funds.

DETAILS 418.

METROPOLITAN PARKS LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$7,252 77	\$2,306,423 33
Repairs,	50 00	
Stationery,	1 35	
Travel,	39 20	
Uniforms and repairs,	41 56	
Water rates,	62 00	
Whitening ceilings,	10 00	
Prescott F. Hall,	28 05	
Robert Homans,	5 00	
Inhabitants of Hyde Park, damages assessed by superior court,	5,035 00	
 Paid for land to, —		
Oliver Ames <i>et al.</i> , Hyde Park,	20 00	
Amos H. Brainard, attorney, Hyde Park,	200 00	
James E. Cotter, Boston,	6,288 34	
Edward S. Grew, Boston,	2,748 00	
Henry S. Grew, Boston,	2,748 00	
Charles F. Jenney, attorney, Hyde Park,	1,325 00	
John F. Tyler, attorney, Hyde Park,	1,050 00	
		26,904 27
WINTHROP SHORE RESERVATION.		
Advertising,	\$103 65	
Cement,	17 00	
Clothbacking plans,	16 82	
Coal,	5 50	
Experts,	125 00	
Hardware,	1 33	
Moving office,	17 00	
Photographs,	64 00	
Rent of office,	30 00	
Telephone,	10 00	
Testing ground,	111 83	
Travel,	120 00	
Frederick W. Dallinger,	185 00	
Charles H. Fiske, Jr.,	85 00	
Ross & Fowler,	56,020 01	
Whitman & Howard,	190 30	
		57,102 44
Total payments,		\$2,390,430 04
Cash on hand Jan. 1, 1900,		708,798 28
		<u>\$3,099,228 32</u>
PRESENT INVESTMENTS.		
City of Quincy bonds,	\$35,725 00	
Town of Russell notes,	5,000 00	
		\$40,725 00
Cash on hand Jan. 1, 1900,		708,798 28
Total fund,		<u>\$749,523 28</u>

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND — *Concluded.*

PREMIUM ON METROPOLITAN PARKS LOAN FUND.		
RECEIPTS.		
Premium on bonds sold,	\$6,560 00	
Interest on metropolitan parks loan, 1894, 1895, 1896 and 1897,	54,314 00	
Metropolitan parks loan sinking fund, ex- penses issuing bonds, 1894 and 1895, . .	3,002 27	
Total receipts,		\$63,876 27
Cash on hand Jan. 1, 1899, . . . . .	. . . . .	107,305 12
		<hr/> \$171,181 39
PAYMENTS.		
Interest on metropolitan parks loan, . . . . .	. . . . .	\$171,181 39

DETAILS No. 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO.

[Acts 1896, chaps. 466, 472 and 550.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
For metropolitan parks loan, series two, bonds,	\$500,000 00	
John Woodbury, secretary,	9,253 00	
County of Barnstable note,	1,000 00	
Total receipts, . . . . .	. . . . .	\$510,253 00
Cash on hand Jan. 1, 1899, . . . . .	. . . . .	844,153 28
		<hr/> \$1,354,406 28
PAYMENTS.		
Metropolitan parks loan fund, transfer, . . . . .	. . . . .	\$5,465 80
Metropolitan parks loan sinking fund, as- sessment for 1898, . . . . .	. . . . .	3,765 08
Metropolitan parks loan sinking fund, as- sessment for 1899, . . . . .	. . . . .	15,396 00
Interest on metropolitan parks loan, series two, . . . . .	. . . . .	22,327 68
City of Fall River bonds, . . . . .	. . . . .	12,000 00
of Lowell note, . . . . .	. . . . .	45,000 00
of Lynn note, . . . . .	. . . . .	50,000 00
Town of Framingham note, . . . . .	. . . . .	25,000 00
of Hanover note, . . . . .	. . . . .	12,000 00
of Holbrook note, . . . . .	. . . . .	2,500 00
Amount carried forward, . . . . .	. . . . .	<hr/>\$198,454 56

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

<i>Amount brought forward,</i>	.	.	.	.	.	.	\$198,454 56
Town of Hull notes,	.	.	.	.	.	.	3,700 00
of Leominster note,	.	.	.	.	.	.	26,000 00
of Lexington note,	.	.	.	.	.	.	6,000 00
of Mashpee note,	.	.	.	.	.	.	1,000 00
of Medway note,	.	.	.	.	.	.	500 00
of North Brookfield notes,	.	.	.	.	.	.	20,000 00
of Revere notes,	.	.	.	.	.	.	60,000 00
of Rockland notes,	.	.	.	.	.	.	2,000 00
of Rutland notes,	.	.	.	.	.	.	14,500 00
of Saugus notes,	.	.	.	.	.	.	10,000 00
of Stoughton notes,	.	.	.	.	.	.	10,000 00
of Uxbridge notes,	.	.	.	.	.	.	2,000 00
of Warren notes,	.	.	.	.	.	.	3,335 43
of Wendell notes,	.	.	.	.	.	.	8,000 00
of Westborough notes,	.	.	.	.	.	.	4,000 00
of Williamstown notes,	.	.	.	.	.	.	28,000 00
of Winthrop notes,	.	.	.	.	.	.	18,986 00
County of Barnstable note,	.	.	.	.	.	.	1,000 00
of Worcester notes,	.	.	.	.	.	.	25,000 00
BOULEVARDS.							
Badges,	.	.	.	.	.	.	\$18 00
Binding books,	.	.	.	.	.	.	11 20
Blue prints,	.	.	.	.	.	.	266 86
Boundary stones,	.	.	.	.	.	.	275 50
Carriage hire,	.	.	.	.	.	.	102 50
Clock,	.	.	.	.	.	.	5 50
Clothbacking plans,	.	.	.	.	.	.	21 91
Copying plans,	.	.	.	.	.	.	22 75
Drawing material,	.	.	.	.	.	.	709 07
Electric light,	.	.	.	.	.	.	53 39
Experts,	.	.	.	.	.	.	325 00
Frames and traps,	.	.	.	.	.	.	72 32
Furniture,	.	.	.	.	.	.	238 90
Hardware,	.	.	.	.	.	.	66 38
Harness,	.	.	.	.	.	.	93 00
Labor, engineering department,	.	.	.	.	.	.	27,778 49
Lighting street lamps,	.	.	.	.	.	.	7,031 80
Logarithmic tables,	.	.	.	.	.	.	31 50
Map,	.	.	.	.	.	.	25 00
Photographs,	.	.	.	.	.	.	25 00
Plumb bobs,	.	.	.	.	.	.	25 20
Postage,	.	.	.	.	.	.	178 86
Printing,	.	.	.	.	.	.	710 53
Rent of offices,	.	.	.	.	.	.	2,866 12
Repairing instruments,	.	.	.	.	.	.	125 25
Riding lessons,	.	.	.	.	.	.	190 00
Stakes,	.	.	.	.	.	.	115 60
Stationery,	.	.	.	.	.	.	258 41
<i>Amounts carried forward,</i>	.	.	.	.	.	.	\$41,644 04
							\$437,475 99

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

<i>Amounts brought forward,</i>	\$41,644 04	\$437,475 99
Stenographer,	6 25	
Surveying instruments,	571 10	
Telephone,	248 92	
Testing cement,	5 00	
Towel supply,	26 25	
Travel,	405 69	
Mary C. Godvin, services,	360 00	
William H. Gowell, services,	235 00	
Alice G. Kelley, services,	416 00	
Daniel J. Leonard, services,	165 00	
Edith W. Noble, services,	140 00	
Philip S. Parker, services,	600 00	
George L. Rogers, services,	2,291 73	
Edward B. Adams,	253 85	
William J. Bagley,	10 00	
R. S. Barlow, services and expenses,	562 02	
S. S. Bartlett,	22 50	
Frank E. Bradish,	7 45	
Julian Codman,	22 70	
F. S. Goodwin, services and expenses,	942 00	
W. J. Haley,	26 25	
Prescott F. Hall,	462 22	
Olmsted Brothers,	3,911 92	
William T. Pierce, expenses,	483 68	
Abraham L. Richards,	1,250 04	
Thomas F. Reddy,	37 52	
William T. Thorp,	4 04	
H. D. Tudor,	86 35	
Charles Walcott,	73 51	
H. T. Whitman,	100 00	
		55,871 03
BLUE HILLS PARKWAY.		
Advertising,	\$169 90	
Clothbacking plans,	5 30	
Coal,	5 50	
Experts,	1,095 00	
Frames and grates,	837 65	
Grass seed,	40 90	
Hardware,	6 20	
Labor,	846 05	
Leasehold interest,	150 00	
Moving building,	12 00	
Police,	1,135 01	
Repairs,	32 50	
Stakes,	43 75	
Teaming,	20 00	
Telephone,	30	
Traps,	20 73	
Travel,	136 00	
<i>Amounts carried forward,</i>	\$4,556 79	\$492,847 02

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

<i>Amounts brought forward,</i> . . .	\$4,556 79	\$492,847 02
Watering roads,	550 00	
Harvey H. Baker,	3 29	
Bell & Co.,	65,701 12	
H. P. Cummings & Co.,	2,000 00	
Paid for land in Milton to,—		
Hannah M. Blackman,	255 07	
James E. Cotter, attorney,	5,365 76	
Elijah George,	5,000 00	
Samuel A. Morse, administrator,	1,709 13	
Samuel L. Whaley,	535 80	
		85,676 96
CHARLES RIVER SPEEDWAY.		
Advertising,	\$144 12	
Badges, etc.,	6 65	
Bag,	4 50	
Bedding,	40 95	
Blacksmithing,	32 75	
Board of horses,	176 73	
Books,	4 25	
Brooms,	9 88	
Building fence,	683 40	
Carriage hire,	8 50	
Clock,	5 50	
Clothbacking plans,	6 60	
Coal,	33 25	
Disinfectant,	12 50	
Dump cart,	76 60	
Dynamite,	28 96	
Experts,	50 00	
Express,	1 00	
Fire extinguishers,	33 40	
Frames and grates,	248 93	
Freight,	8 43	
Furnace,	225 00	
Furniture,	88 00	
Gas fixtures,	54 10	
Glass,	8 80	
Grass seed,	109 70	
Hand carts,	58 50	
Hardware,	252 57	
Harness,	186 41	
Hay, oats, etc.,	38 54	
Hose,	14 35	
Ice,	3 84	
Labor,	1,594 33	
Loam,	158 40	
Lumber,	200 09	
Lunches,	15 00	
<i>Amounts carried forward,</i>	\$4,624 53	\$578,523 98

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO—*Cont'd.*

<i>Amounts brought forward,</i>	\$4,624 53	\$578,523 98
Medicine,	24 00	
Oil,	10 10	
Paint,	189 34	
Painting,	181 66	
Piping,	2,259 94	
Police,	1,903 80	
Revolvers, etc.,	29 23	
Roller,	39 80	
Rubber goods,	49 93	
Screens,	49 10	
Shades,	25 84	
Shovels, etc.,	88 85	
Sign boards,	38 71	
Stakes,	139 00	
Stationery,	44 32	
Stone,	44 22	
Stoves,	22 00	
Teaming,	2 00	
Telephone,	28 20	
Towel supply,	29 75	
Track harrow,	120 00	
Travel,	16 50	
Tripods,	105 00	
Uniforms,	304 99	
Wall paper,	50 00	
Water,	10 00	
Water cooler,	7 50	
Water cranes,	385 07	
Watering carts,	723 45	
Thomas J. Gavin,	939 85	
H. P. Cummings & Co.,	8,968 66	
McCusker Brothers,	1,279 28	
Henry P. Nawn,	165,214 90	
H. P. Nawn and Nathan S. Brock,	64,253 92	
Stickney & Austin,	535 02	
		252,738 46
FRESH POND PARKWAY.		
Clothbacking plans,	\$9 65	
Edward B. Adams,	80 95	
Charles H. Fiske, Jr.,	4 35	
Paid for land in Cambridge to,—		
Philip A. Chase,	9,183 29	
		9,278 24
LYNNWAY.		
Telephone, . . . . .	.	25
MIDDLESEX FELS PARKWAY.		
Advertising,	\$124 21	
Clothbacking plans,	4 35	
<i>Amounts carried forward,</i>	\$128 56	\$840,540 93

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

<i>Amounts brought forward,</i>	\$128 56	\$840,540 93
Coal,	5 20	
Duck, etc.,	25 10	
Dynamite,	50 58	
Electric lighting,	249 99	
Experts,	1,120 50	
Frames and grates,	301 24	
Grading,	40 25	
Grass seed,	28 49	
Hardware,	35 09	
Harness,	4 00	
Hire of mowing machine,	22 50	
Inspector's services,	43 41	
Labor,	11,898 78	
Lumber,	79 88	
Mason work,	27 05	
Photographs,	68 00	
Poles,	40 00	
Police,	8,747 25	
Recording deeds,	8 30	
Repairing carriage,	4 00	
Repairing standpipes,	19 23	
Services of officer,	65 00	
Sharpening tools,	67 33	
Signs,	4 20	
Snow plough,	62 50	
Stakes,	54 25	
Stand pipes,	207 03	
Stove, etc.,	26 70	
Teaming,	20 25	
Telephone,	119 80	
Travel,	37 50	
Trees,	92 70	
Use of transit,	20 00	
S. S. Bartlett,	4 50	
Coleman Brothers,	19,518 81	
Charles H. Fiske, Jr.,	24 02	
Martin Gill,	448 20	
Prescott F. Hall,	132 63	
Arthur D. Hill,	10 00	
Frank A. North,	107 30	
Myron E. Pierce,	180 14	
Edward L. Rand,	90 00	
Michael Tallent & Co.'s assignees,	637 29	
William T. Thorp,	9 81	
Henry D. Tudor,	95 90	
Charles Walcott,	27 50	
 Paid for land to, —		
Harrie S. Abbott, Medford,	200 00	
Boston & Maine Railroad, Somerville,	3,031 25	
 <i>Amounts carried forward,</i>	\$43,237 01	\$840,540 93

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

<i>Amounts brought forward,</i>	\$43,237 01	\$840,540 93
Benjamin F. Brownell <i>et al.</i> , trustees, Medford,	200 00	
Frank E. Chandler, Medford,	256 00	
Jonathan Clark, attorney, Medford,	93 75	
Elijah C. Cutter, administrator, Medford,	15 63	
Augustine J. Daly, attorney, Malden,	2,528 70	
Alice W. Eells, Malden,	700 00	
William J. Enwright, Somerville,	43 00	
John C. Jordan, attorney, Malden,	350 00	
Lyman B. Jordan, Malden,	400 00	
Adrianna W. Kidder, Medford,	520 00	
Howard C. Kidder, Medford,	21 00	
Mark Loughton, Somerville,	25 00	
Malden Co-operative Bank,	800 00	
Charles W. Sawyer, Boston,	25 00	
		49,215 09
MYSTIC VALLEY PARKWAY.		
Advertising,	\$141 78	
Clothbacking plans,	93 75	
Cotton cloth,	14 07	
Digging test pits,	9 60	
Dynamite,	28 31	
Express,	32 07	
Granolithic walks,	19 75	
Grass seed,	52 80	
Hire of mowing machine,	48 00	
Labor,	4,129 01	
Lumber,	126 75	
Manholes and frames,	207 15	
Masonry,	7 65	
Mowing grass,	26 00	
Painting,	30 26	
Piping,	65 54	
Plants,	37 10	
Police,	2,176 88	
Repairs,	6 85	
Sharpening tools,	11 05	
Snow plough,	62 50	
Stakes,	29 60	
Taxes on land,	88 06	
Telephone,	70 55	
Travel,	97 50	
Coleman Brothers,	28,368 19	
Prescott F. Hall,	347 79	
Paid for land in Winchester to,—		
Elizabeth B. Browning,	59 00	
William G. Chaffee,	5,000 00	
Elder, Wait & Whitman, attorneys,	7,391 00	
<i>Amounts carried forward,</i>	\$48,778 56	\$889,756 02

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Cont'd.*

<i>Amounts brought forward,</i>	\$48,778 56	\$889,756 02
Fred Joy, attorney,	250 00	
Charlie A. Jones, attorney,	2,079 00	
George F. Parker,	5,000 00	
Franklin W. Perry,	863 25	
Ida Ripley,	929 00	
Harvey W. Robertson,	300 00	
Lucretia T. True,	1,038 00	
Herbert A. Wilder,	200 00	
Woburn Five Cents Savings Bank,	509 75	
		59,447 56
NEPONSET RIVER PARKWAY.		
Carriage hire,	\$1 75	
Clothbacking plans,	8 42	
Experts,	245 00	
Photographs,	14 00	
Harvey H. Baker,	11 47	
R. S. Barlow,	15 85	
Charles Walcott,	8 33	
Charles Warren,	73 33	
Paid for land to,—		
Henry S. Bunton, treasurer, Hyde Park,	5,445 00	
John Curtin, Hyde Park,	1,000 00	
William A. Hayes, 2d, attorney, Milton,	3,800 00	
Edwin C. Jenney, attorney, Hyde Park,	622 80	
George D. Mason, attorney, Hyde Park,	2,250 00	
		13,490 95
REVERE BEACH PARKWAY.		
Advertising,	\$298 35	
Blue prints,	5 00	
Building fence,	518 60	
Clothbacking plans,	55 11	
Coal,	4 75	
Experts,	4,600 00	
Frames and grates,	112 66	
Grass seed,	54 54	
Labor,	79 85	
Loam,	508 44	
Lumber,	13 55	
Paint,	52 22	
Photographs,	310 00	
Police,	309 54	
Posting notices,	10 00	
Printing,	7 00	
Screening gravel,	20 11	
Stakes,	87 80	
Stationery,	6 00	
Surveying,	42 50	
Tide gates,	120 00	
<i>Amounts carried forward,</i>	\$7,216 02	\$962,694 53

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO—*Cont'd.*

<i>Amounts brought forward,</i>	\$7,216 02	\$962,694 58
Travel,	90 50	
Franklin H. Brooks,	226 85	
Julian Codman,	55 00	
Coleman Brothers,	17,578 69	
Charles H. Fiske, Jr.,	1 28	
F. A. P. Fiske,	85 00	
Frank W. Grinnell,	50 65	
Arthur D. Hill,	70 00	
Robert Homans,	110 00	
Prescott F. Hall,	65 80	
Johnston, Harries & Letteney,	2,639 56	
Gardner Perry,	78 00	
George R. Pulsifer,	100 70	
Myron E. Pierce,	287 05	
Edmund L. Rand,	285 00	
T. F. Reddy,	178 45	
Town of Revere,	1,000 00	
Oliver P. Schoonmaker,	50 00	
S. B. Shackford,	15 20	
Harry M. Spelman,	47 10	
Charles Walcott,	126 66	
John A. Whittemore's Sons,	6,055 06	
Paid for land to,—		
Fred F. Baldwin <i>et al.</i> , mortgagees, Revere,	20,500 00	
Albert D. Bosson, Chelsea,	35 06	
Alice A. Casneau, Everett,	216 67	
Frances E. Coffin, Chelsea,	1,070 00	
Walter S. Fracker, Chelsea,	266 75	
Henry A. McLachlan, Chelsea,	3,274 28	
Alvin C. Norcross, Revere,	500 00	
Edwin R. Osgood, Everett,	3,008 00	
Collingwood Ryan, Everett,	1,992 00	
Samuel C. Tolliver, attorney, Everett,	429 53	
Aaron L. Watts, attorney, Chelsea,	667 19	
Clarence S. Whitney, Chelsea,	1,925 72	
City of Everett,	3 80	
		70,301 57
STONY BROOK ROADS.		
Blacksmithing,	\$24 00	
Labor,	3,101 56	
Lumber,	106 40	
Powder,	11 50	
Sharpening tools,	34 13	
		3,277 59
Total payments,		\$1,036,273 69
Cash on hand Jan. 1, 1900,		318,132 54
		\$1,354,406 23

STATEMENT IX.

Trust Funds.

DETAILS 419.

METROPOLITAN PARKS LOAN FUND, SERIES TWO — *Concl'd.*

PRESENT INVESTMENTS.		
City of Fall River bonds,	\$12,000 00	
of Lowell note,	45,000 00	
of Lynn note,	50,000 00	
Town of Framingham note,	25,000 00	
of Hanover note,	12,000 00	
of Holbrook note,	2,500 00	
of Hull notes,	3,700 00	
of Leominster note,	26,000 00	
of Lexington note,	6,000 00	
of Mashpee note,	1,000 00	
of Medway note,	500 00	
of North Brookfield notes,	20,000 00	
of Revere notes,	60,000 00	
of Rockland notes,	2,000 00	
of Rutland notes,	14,500 00	
of Saugus notes,	10,000 00	
of Stoughton notes,	10,000 00	
of Uxbridge notes,	2,000 00	
of Warren notes,	3,335 43	
of Wendell notes,	8,000 00	
of Westborough notes,	4,000 00	
of Williamstown notes,	28,000 00	
of Winthrop notes,	18,986 00	
County of Worcester notes,	25,000 00	
		\$389,521 43
Cash on hand Jan. 1, 1900, . . . .	. . . .	318,132 54
Total fund, . . . . .	. . . .	\$707,653 97
PREMIUM ON METROPOLITAN PARKS LOAN FUND, SERIES TWO.		
RECEIPTS.		
Premium on bonds sold,	\$3,200 00	
Metropolitan parks loan sinking fund, ex- penses issuing bonds 1896,	586 09	
		\$3,786 09
Cash on hand Jan. 1, 1899, . . . .	. . . .	28,558 55
		\$32,341 64
PAYMENTS.		
Interest on metropolitan parks loan, series two, . . . . .	. . . .	\$32,344 64

STATEMENT IX.

Trust Funds.

DETAILS 420.

DETAILS No. 420.

METROPOLITAN PARKS LOAN FUND, NANTASKET.

[Acts 1899, chap. 464.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Metropolitan parks loan fund,		\$600,000 00
John Woodbury, secretary, rent,		50 00
Total receipts,		\$600,050 00
PAYMENTS.		
City of Boston bonds,		\$285,000 00
of Brockton bonds,		7,500 00
of Gloucester bonds,		1,875 00
of Holyoke bonds,		100,000 00
of New Haven (Conn.) bonds,		5,000 00
Town of Melrose bonds,		10,000 00
Blue prints,		8 10
Carriage hire,		4 00
Clothbacking,		4 16
Experts,		900 00
Labor, engineering department,		600 84
Photographs,		16 00
Police,		78 00
Travelling expenses,		145 50
Use of plans,		200 00
Prescott F. Hall,		11 15
Olmsted Brothers,		215 00
Smith & Mitchell,		276 50
William T. Pierce, expenses,		17 71
Total payments,		\$411,846 96
Cash on hand Jan. 1, 1900,		188,203 04
		\$600,050 00
PRESENT INVESTMENTS.		
City of Boston bonds,	\$285,000 00	
of Brockton bonds,	7,500 00	
of Gloucester bonds,	1,875 00	
of Holyoke bonds,	100,000 00	
of New Haven (Conn.) bonds,	5,000 00	
Town of Melrose bonds,	10,000 00	
		\$409,375 00
Cash on hand Jan. 1, 1900,		188,203 04
Total fund,		\$597,578 04

STATEMENT IX.

Trust Funds.

DETAILS 421 AND 422.

DETAILS No. 421.

METROPOLITAN PARKS LOAN TRUST FUND.

[Acts 1893, chap. 407, sect. 5.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Augustus Hemenway,		\$10,000 00
Agnes W. Van Brunt, executrix,		5,000 00
Total receipts,		\$15,000 00
No payments.		
Cash on hand, Jan. 1, 1900,		\$15,000 00

DETAILS No. 422.

METROPOLITAN SEWERAGE LOAN FUND.

[Acts 1889, chap. 439; 1891, chap. 192; 1894, chap. 307; 1895, chap. 294; 1896, chap. 414.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
For metropolitan sewerage loan bonds,	\$1,000,000 00	
Metropolitan sewerage loan fund, Neponset, transfer,	4,712 90	
North metropolitan system, maintenance, transfer,	423 72	
Total receipts,		\$1,005,136 62
Cash on hand Jan. 1, 1899,		172,861 83
		\$1,177,998 45
PAYMENTS.		
Metropolitan sewerage loan fund, high level,		\$1,000,000 00
North metropolitan system, error 1898,		3,474 69
Chief engineer, — William M. Brown, Jr.,		308 33
Clerks, — Herbert E. Brayton,	\$208 33	
Alice G. Mason,	65 00	
		273 33
Expenses, — Bagging,	\$52 00	
Blue prints,	16 95	
Amounts carried forward,	\$68 95	\$1,004,056 35

STATEMENT IX.

Trust Funds.

DETAILS 422.

METROPOLITAN SEWERAGE LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$68 95	\$1,004,056 35
Bricks,	1,615 62	
Bunting,	49 27	
Carriage hire,	96 00	
Cement,	6,866 20	
Coal,	8 00	
Electrical supplies,	74 75	
Experts,	350 00	
Frames and covers,	85 62	
Hardware,	381 65	
Hay and oats,	39 48	
Hose,	94 15	
Iron,	928 93	
Labor,	21,534 61	
Lumber,	2,688 11	
Magnesia covering,	44 92	
Oil,	28 91	
Piping,	477 28	
Postage,	59 70	
Rope,	36 66	
Rubber goods,	38 85	
Sand,	1,572 40	
Stone,	2,196 45	
Sundries,	251 24	
Teaming,	52 00	
Travel,	821 52	
Use of horse and team,	224 25	
Valves,	35 61	
Water gates,	720 00	
Water rates,	305 60	
Wheelbarrows,	16 76	
		41,263 49
Contracts, —		
Edward P. Allis Company,	\$39,300 00	
George F. Blake Manufacturing Company,	5,625 00	
A. W. Bryne Construction Company,	196 09	
Long & Little,	5,737 11	
		50,858 20
Services, —		
Dean & Main,	\$34 70	
Hutchins & Wheeler,	250 00	
Hiram W. Phillips,	440 00	
George M. Stearns,	200 00	
Thomas F. Reddy,	114 00	
		1,038 70
Construction of sewers, —		
Town of Arlington, . . . . .	. . .	2,400 13
Damages, —		
Albert Brackett,	\$2,250 00	
City of Chelsea,	1,971 90	
<i>Amounts carried forward,</i>	\$4,221 90	\$1,099,616 87

STATEMENT IX.

Trust Funds.

DETAILS 422.

METROPOLITAN SEWERAGE LOAN FUND — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$4,221 90	\$1,099,616 87
Caroline G. Little, . . .	88 75	
Henry C. and Clarence B. Little, . . .	88 75	
Margery A. Hickey, . . .	425 00	
		4,824 40
Total payments, . . .	. . .	\$1,104,441 27
Cash on hand Jan. 1, 1900, . . .	. . .	73,557 18
		\$1,177,998 45
PREMIUM ON METROPOLITAN SEWERAGE LOAN FUND.		
RECEIPTS.		
Premium on bonds sold, . . .	\$6,400 00	
Interest on metropolitan sewerage, over- assessment 1894 to 1898, . . .	11,700 92	
		\$18,100 92
Cash on hand Jan. 1, 1899, . . .	. . .	22,843 75
		\$40,944 67
PAYMENTS.		
Interest on metropolitan sewerage loan, . . .	. . .	\$40,944 67
RECAPITULATION.		
EXPENSES.		
1889, . . .	\$9,146 81	
1890, . . .	365,655 73	
1891, . . .	1,124,449 68	
1892, . . .	1,209,890 43	
1893, . . .	1,335,384 27	
1894, . . .	1,064,220 86	
1895, . . .	518,870 60	
1896, . . .	340,915 23	
1897, . . .	65,980 71	
1898, . . .	130,476 36	
1899, . . .	100,966 58	
	\$6,265,957 26	
Charged to metropolitan sewerage loan fund, Neponset valley, . . .	204,820 18	\$6,061,137 08

STATEMENT IX.

Trust Funds.

DETAILS 428.

DETAILS No. 428.		
METROPOLITAN SEWERAGE LOAN FUND, HIGH LEVEL.		
[Acts 1899, chap. 424.]		
TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
Metropolitan sewerage loan fund,		\$1,000,000 00
PAYMENTS.		
Commissioners,—		
Hosea Kingman,	\$1,250 00	
Tilly Haynes,	1,250 00	
George A. Kimball,	1,250 00	
		\$3,750 00
Chief engineer,—		
William M. Brown, Jr.,		2,088 88
Clerks,—		
Herbert E. Brayton,	\$1,041 66	
Alice G. Mason,	325 00	
		1,366 66
Expenses,—		
Advertising,	\$121 05	
Atlases,	95 00	
Blacksmithing,	11 00	
Blue prints,	64 69	
Bookbinding,	6 06	
Carriage hire,	58 00	
Coal,	64 50	
Drawing materials,	371 78	
Electric light,	61 66	
Electrical supplies,	17 80	
Experts,	535 00	
Furniture,	602 20	
Gas fixtures,	7 70	
Glassware,	11 30	
Hardware,	410 90	
Instruments,	88 45	
Labor,	30,727 07	
Lumber,	882 99	
Painting,	240 66	
Photographic supplies,	17 07	
Piping,	190 05	
Postage,	60 00	
Posts,	15 00	
Printing,	338 86	
Pumps,	37 80	
Rent,	153 88	
Safe,	160 00	
Stakes,	19 05	
Amounts carried forward,	\$34,864 52	\$7,199 99

STATEMENT IX.

Trust Funds.

DETAILS 424.

METROPOLITAN SEWERAGE LOAN FUND, HIGH LEVEL —
Concluded.

Amounts brought forward,	\$34,864 52	\$7,199 99
Stationery,	397 60	
Stove,	12 00	
Sundries,	639 93	
Teaming,	27 60	
Telephone,	185 40	
Tool bags,	50 50	
Transits, etc.,	945 80	
Travel,	657 01	
Window sash and door,	26 15	
Window shades,	7 00	
Paid for rights, etc., —		
Alpheus P. Blake, trustee, West Roxbury, .	592 20	
Christopher Fein, Hyde Park,	100 00	
Frank C. Granger, West Roxbury and Hyde Park,	800 00	
Louis H. Kelle, Hyde Park,	100 00	
George S. Lee, trustee, West Roxbury, .	637 97	
Elisha B. and W. R. Richards, West Roxbury,	2,340 80	
John A. Scholz, West Roxbury,	150 00	
Ruth H. Thompson, Roxbury,	500 00	
		43,034 48
Total payments, . . . . .	. . . . .	\$50,234 47
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	949,765 53
		\$1,000,000 00

DETAILS No. 424.

METROPOLITAN SEWERAGE LOAN FUND, NEPONSET VALLEY.

[Acts 1895, chap. 406.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
For metropolitan sewerage loan bonds, .	\$25,000 00	
Neponset valley system, maintenance, .	16,598 00	
Total receipts, . . . . .	. . . . .	\$41,598 00
Cash on hand Jan. 1, 1899, . . . . .	. . . . .	31,227 32
		\$72,825 32
PAYMENTS.		
Metropolitan sewerage loan fund, . . . . .	. . . . .	\$4,712 90
Amounts unpaid Dec. 31, 1898, National Con- tracting Company, . . . . .	. . . . .	14,784 24
Amount carried forward, . . . . .	. . . . .	\$19,497 14

STATEMENT IX.

Trust Funds.

DETAILS 424.

METROPOLITAN SEWERAGE LOAN FUND, NEPONSET VALLEY
— *Concluded.*

<i>Amount brought forward,</i> . . . . .	. . . . .	\$19,497 14
Transfer to Neponset system, maintenance, . . . . .	. . . . .	16,598 00
Expenses,—		
Experts,	\$1,589 00	
Labor,	11 85	
Lumber,	4 62	
Recording deeds,	10 59	
Travel,	1 40	
Thomas F. Reddy,	119 00	
		1,736 46
Damages,—		
Charles F. Allen <i>et al.</i> , trustees,	\$1 00	
Henry E. and Mary W. Gardner,	105 00	
Ella E. Goss,	60 00	
Henry M. Higgins,	100 90	
Hyde Park Water Company,	81 08	
William A. Mowry,	34 00	
John H. and Mary E. Nay,	40 00	
		421 98
Contracts,—		
George S. Good & Co.,	\$406 97	
Mathers & Sullivan,	2,000 00	
National Contracting Company,	12,500 00	
		14,906 97
Total payments, . . . . .	. . . . .	\$53,160 55
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	19,664 77
		<u>\$72,825 32</u>
PREMIUM ON METROPOLITAN SEWERAGE LOAN FUND, NEPONSET VALLEY.		
RECEIPTS.		
Premium on bonds sold, . . . . .	. . . . .	\$160 00
Metropolitan sewerage loan, Neponset valley, over-assessment for 1894, 1895, 1896, 1897 and 1898, . . . . .	. . . . .	4,482 50
		<u>\$4,642 50</u>
PAYMENTS.		
Interest on metropolitan sewerage loan fund, Neponset valley, . . . . .	. . . . .	<u>\$4,642 50</u>
RECAPITULATION.		
1896,	\$176,299 91	
1897,	311,387 88	
1898,	130,871 35	
1899,	33,663 41	
	<u>\$652,222 55</u>	
From metropolitan sewerage loan fund,	200,107 28	
Total, . . . . .	. . . . .	<u>\$852,329 83</u>

STATEMENT IX.

Trust Funds.

DETAILS 425.

DETAILS No. 425.

METROPOLITAN WATER LOAN FUND.

[Acts 1895, chap. 488; 1896, chaps. 436 and 450.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
For metropolitan water loan bonds,		\$3,000,000 00
Temporary loan,		1,450,000 00
A. F. Bridgman, auditor,		27,747 73
Extraordinary expenses, to correct error,		2 45
Arlington, entrance fee to water system,		15,000 00
City of Boston bond,		5,000 00
of Chelsea note,		120,000 00
of Gloucester bonds,		37,500 00
of Gloucester notes,		3,600 00
of Lowell notes,		7,500 00
of Malden bonds,		1,750 00
of Newburyport note,		50,000 00
of North Adams notes,		35,000 00
of Quincy bonds,		1,900 00
of Quincy note,		1,500 00
Town of Adams bonds,		5,000 00
of Belfast (Me.) bonds,		45,000 00
of Brookline bond,		6,000 00
of Canton notes,		25,000 00
of Chicopee note,		16,500 00
of Colrain notes,		11,000 00
of Framingham note,		20,000 00
of Hadley note,		2,500 00
of Holbrook notes,		15,000 00
of Hudson bonds,		800 00
of Hudson notes,		5,000 00
of Hull bonds,		11,000 00
of Hull notes,		8,375 00
of Newbury notes,		4,000 00
of North Reading notes,		2,500 00
of Rockland note,		10,000 00
of Revere bonds,		1,000 00
of Rutland notes,		24,000 00
of Saugus note,		5,000 00
of Southampton note,		2,500 00
of South Hadley notes,		5,000 00
of Spencer notes,		12,000 00
of Stoughton notes,		18,000 00
of Swampscott note,		22,000 00
of Ware bonds,		1,000 00
of Ware note,		4,500 00
of Watertown bonds,		23,000 00
of Wellesley note,		20,000 00
Amount carried forward,		\$5,082,175 18

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amount brought forward,</i>	.	.	.	\$5,082,175 18	
Town of West Newbury note,	.	.	.	3,000 00	
County of Middlesex note,	.	.	.	80,000 00	
Total receipts,	.	.	.	.	\$5,165,175 18
Cash on hand Jan. 1, 1899,	.	.	.	.	248,175 68
					\$5,413,850 86
PAYMENTS.					
Commissioners, —					
Henry H. Sprague, chairman,	.	.	.	\$5,000 00	
Wilmot R. Evans,	.	.	.	4,500 00	
Henry P. Walcott,	.	.	.	4,500 00	
					\$14,000 00
Engineer, —					
Fred. P. Stearns,	.	.	.	.	9,000 00
Secretary, —					
William N. Davenport,	.	.	.	.	4,500 00
Auditor, —					
Alfred F. Bridgman,	.	.	.	.	2,500 00
Expenses, —					
Advertising,	.	.	.	\$1,453 00	
Asbestos-lined covers,	.	.	.	400 00	
Atlases and maps,	.	.	.	853 13	
Blacksmithing,	.	.	.	635 70	
Blue prints,	.	.	.	521 16	
Board of men,	.	.	.	733 51	
Brick,	.	.	.	1,009 73	
Bronze tablets,	.	.	.	489 00	
Building cellars,	.	.	.	350 00	
Building fence,	.	.	.	1,189 35	
Building sidewalk,	.	.	.	106 44	
Carriage and wagons,	.	.	.	375 45	
Carriage hire,	.	.	.	1,591 04	
Cement,	.	.	.	2,216 72	
Coal,	.	.	.	21,721 27	
Concrete,	.	.	.	148 30	
Condenser,	.	.	.	725 00	
Dinners,	.	.	.	150 19	
Drawing material,	.	.	.	1,322 72	
Dynamite,	.	.	.	201 24	
Electric light,	.	.	.	497 18	
Experts,	.	.	.	6,220 95	
Express,	.	.	.	651 78	
Fertilizer,	.	.	.	768 10	
<i>Amounts carried forward,</i>	.	.	.	\$43,830 96	\$30,000 00

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>		\$43,830 96	\$30,111 00
Frames and covers,		1,382 63	
Freight,		2,036 60	
Furniture,		151 50	
Gas,		221 00	
Gate stands,		725 00	
Grass seed,		1,050 58	
Hardware,		8,927 27	
Hose,		1,176 04	
Ice,		125 19	
Ironwork,		8,585 95	
Labor,		13,842 72	
Labor, construction account,		385,853 11	
Labor, conveyancing,		11,488 64	
Labor, draughting department,		10,435 47	
Labor, engineer's department,		12,008 24	
Labor, general office,		7,469 77	
Labor, police department,		10,417 92	
Lead,		929 03	
Lumber,		31,592 79	
Medical services,		255 50	
Meters,		1,513 00	
Moving building,		400 00	
Oats,		839 27	
Oil,		866 22	
Oil tanks,		276 00	
Paint,		998 84	
Paving,		300 00	
Photographic goods,		179 79	
Pile driver,		513 67	
Piping,		8,026 90	
Plumbing,		121 16	
Postage,		452 02	
Powder,		56 98	
Printing,		3,991 20	
Pumps,		1,413 35	
Pungs,		74 00	
Rent of office,		481 00	
Repairs to instruments,		313 50	
Rubber goods,		486 84	
Safes,		297 50	
Stationery,		1,784 88	
Stone,		1,783 92	
Sundries,		10,627 24	
Teaming,		10,274 06	
Telephones,		1,972 21	
Travel,		7,585 65	
Use of steam roller,		313 76	
Valves and gates,		4,923 44	
<i>Amounts carried forward,</i>		\$613,372 31	\$30,000 00

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$613,372 31	\$30,000 00
Water,	259 18	
Water meters and gates,	1,654 31	615,285 80
<i>Paid for services, —</i>		
Charles T. Davis,	\$200 00	
Joseph P. Davis,	1,250 00	
Dean & Main,	1,035 26	
Alphonse Fteley,	1,250 00	
Richard A. Hale,	176 49	
W. M. Lindsay,	18 00	
Olmsted Brothers,	2,580 22	
Shepley, Rutan & Coolidge,	7,418 54	
Wheelwright & Haven,	1,625 67	
City of Boston, amount paid Edwin N. Hill for professional services rendered,	3,154 75	
Revere Water Company,	1,098 38	
Michael Flaherty, for injuries received,	1,000 00	20,807 31
<i>Paid on account of pumping, repairs, etc., —</i>		
Boston & Maine Railroad,	\$1,000 00	
Arlington,	2,540 54	
Ashland,	2,200 00	
Berlin,	210 50	
Boston,	17 82	
Boylston,	3,343 25	
Chelsea,	5,721 61	
Clinton,	5,593 33	
Everett,	1,146 10	
Framingham,	829 22	
Lynn,	3,000 00	
Malden,	13,122 18	
Marlborough,	1,164 83	
Medford,	3,408 77	
Natick,	647 89	
Newton,	1,017 52	
Northborough,	93 80	
Somerville,	5,141 56	
Sherborn,	16 91	
Southborough,	2,408 53	
Sterling,	139 89	
Stoneham,	326 49	
Wayland,	30 00	
Westborough,	257 78	
West Boylston,	12,690 73	65,669 25
<i>Amount carried forward,</i>		\$731,762 36

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amount brought forward,</i>							\$731,762 36
Paid damages to, —							
Josephine O. Aiken,	.	.	.	.	.	\$218 14	
Augustine Ano,	.	.	.	.	.	100 00	
Edmund Ayotte,	.	.	.	.	.	171 86	
David H. Adams,	.	.	.	.	.	85 00	
Hattie Aiken,	.	.	.	.	.	75 00	
George W. Ball,	.	.	.	.	.	50 00	
Mary J. and Edmund Brigham,	.	.	.	.	.	300 00	
Minnie F. Brigham,	.	.	.	.	.	60 00	
David Butler,	.	.	.	.	.	175 00	
William Belliveau,	.	.	.	.	.	37 44	
Amanda Belliveau,	.	.	.	.	.	217 36	
Sarah E. Bigelow,	.	.	.	.	.	250 00	
Mary J. Banning,	.	.	.	.	.	75 00	
Margaret Bodge,	.	.	.	.	.	50 00	
Harriet F. Bond,	.	.	.	.	.	375 00	
Margaret Boyd,	.	.	.	.	.	50 00	
Eunice F. N. Brigham,	.	.	.	.	.	150 00	
Emma Brunelle,	.	.	.	.	.	125 00	
Catherine Believo,	.	.	.	.	.	50 00	
Adaline Bennt,	.	.	.	.	.	50 00	
Adeline Beliveo,	.	.	.	.	.	50 00	
J. Edwin Buck,	.	.	.	.	.	274 80	
Amelia Bushey,	.	.	.	.	.	40 00	
Frank T. Brown,	.	.	.	.	.	375 98	
James A. Buck,	.	.	.	.	.	77 33	
Dila Bushard,	.	.	.	.	.	25 00	
Jesse V. Babcock and Charles J. Keogh,	.	.	.	.	.	2,300 00	
Sarah Cather,	.	.	.	.	.	50 00	
Charles F. Choate,	.	.	.	.	.	1,000 00	
Elizabeth D. Crooker,	.	.	.	.	.	200 00	
Harrison Crooker,	.	.	.	.	.	225 00	
Joseph A. Dauphinais,	.	.	.	.	.	130 00	
Mary Dauphinais,	.	.	.	.	.	50 00	
Frank Donais,	.	.	.	.	.	100 00	
Margaret Donovan,	.	.	.	.	.	125 00	
Nelson C. Dusoe,	.	.	.	.	.	60 00	
Jennie Delorme,	.	.	.	.	.	135 00	
Malvina Demarai,	.	.	.	.	.	110 00	
Manuel Girardin,	.	.	.	.	.	180 00	
Alfred Girardin,	.	.	.	.	.	120 00	
Mary Girardin,	.	.	.	.	.	50 00	
Celina Gravell,	.	.	.	.	.	50 00	
Albina M. Grogory,	.	.	.	.	.	124 80	
Josephine Guertin,	.	.	.	.	.	50 00	
Charlotte Guilmette,	.	.	.	.	.	30 00	
Rose Gregory,	.	.	.	.	.	200 00	
Henry Girardin,	.	.	.	.	.	93 17	
Eliza Gravell,	.	.	.	.	.	69 17	
<i>Amounts carried forward,</i>	.	.	.	.	.	\$8,960 05	\$731,762 36

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND—*Continued.*

<i>Amounts brought forward,</i>		\$8,960 05	\$781,762 36
Herminie Grenier,		50 00	
Charles E. Fearigo,		190 00	
W. B. Harris,		312 00	
George F. Howe,		3,100 00	
Howe, Morton & Lovell,		2,600 00	
Delcina Jolly,		50 00	
Elizabeth Joly,		50 00	
Rose Jolly,		75 00	
Lyman P. Kendall,		1,000 00	
Emily King,		35 00	
Anna Keffe,		50 00	
John Kean,		125 00	
Emily J. Lord,		50 00	
Louise Landy,		248 82	
Peter Lefebre,		125 00	
Frank T. Lovell,		75 00	
Portland Lovell,		75 00	
Edward Lovell,		375 00	
Newman B. Luce,		429 61	
Mary E. Moran,		117 00	
Emma Morse,		25 00	
Bruno Morceau,		400 00	
Minnie Metevier,		25 00	
Mary McQuillan,		50 00	
Christine Marsalais,		156 00	
Mary Mullen,		50 00	
Ellen Murphy,		50 00	
Mary Murphy,		50 00	
Charles Marsalais,		100 00	
Amelia Mogee,		50 00	
James McCurdy,		162 94	
Napoleon Mogee,		400 00	
New York, New Haven & Hartford Railroad Company,		15 00	
Emma L. Noyes,		20 00	
Isaac Oger,		200 00	
John H. Olcott,		110 00	
Thomas O'Toole,		214 24	
Lila O'Toole,		120 90	
Abelard Payette,		150 00	
Emily Porter,		75 00	
Gilbert Pontbriant,		100 00	
Elizabeth Porter,		50 00	
Cordelia Pelletier,		650 00	
Charles Pollett,		160 00	
Agnes L. Phillips,		100 00	
D. Frank Prescott,		500 00	
William A. Phelps,		300 00	
Joel Parent,		75 00	
<i>Amounts carried forward,</i>		\$22,451 56	\$781,762 36

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$22,451 56	\$731,762 36
George H. Prince,	200 00	
Emma Patnode,	40 00	
Sarah E. Rand,	75 00	
Virginia St. Martin,	25 00	
Nathan and Elizabeth S. Severance,	100 00	
Ellen Shepard,	50 00	
Emma St. Onge,	233 48	
John B. St. Onge,	75 00	
Amelia D. Styles,	235 04	
John E. Styles,	226 20	
Benjamin Shepard,	75 00	
Violet Tattersall,	50 00	
Joseph Tellier,	156 00	
Joseph E. Toombs,	302 00	
Worcester & Clinton Street Railway Com- pany,	2,000 00	
William B. Warner,	450 00	
William B. Warner, guardian,	300 00	
		27,044 28
<i>Paid for land to, —</i>		
Albert W. Andrews, Boylston,	\$915 30	
Martha A. Andrews, Boylston, West Boyl- ston and Clinton,	10,000 00	
Francis A. Baker, Southborough,	300 00	
Lillian S. and Sarah F. Brigham, West- borough,	142 00	
Olive A. and Charles B. Brigham, West- borough,	1,000 00	
Sally J. Brewer, West Boylston,	1,800 00	
John L. Byard, Southborough,	1,350 00	
Elizabeth A. L. Botume, Stoneham,	17,000 00	
Mary L. Ballou, trustee, Marlborough and Southborough,	1,385 00	
Thomas D. Beaven, Springfield,	1,927 28	
William L. Bancroft, Clinton,	50 00	
Boston & Albany Railroad Company, Boston and Brookline,	5,880 00	
Albert Brackett, Newton,	400 00	
Josephine Burnett <i>et al.</i> , Southborough,	25,000 00	
Lucius L. Brigham, West Boylston,	1,800 00	
Frank E. Chandler, Medford,	400 00	
Elisha S. Converse, Malden,	687 50	
Charles F. Choate, Jr., Southborough,	820 15	
John W. Corcoran <i>et al.</i> , attorneys, Boylston and Clinton,	10,675 79	
John H. Derosier, Northborough,	800 00	
John Dolan, Northborough,	300 00	
Susan W. Dean, Stoneham,	200 00	
Everlina H. Dowling, Malden,	2,000 00	
<i>Amounts carried forward,</i>	\$84,832 97	\$758,806 64

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$84,832 97	\$758,806 64
William T. and Frank C. Denison, Clinton,	20 00	
Arabella L. Eames, Framingham,	150 00	
Thomas Ellis, Clinton,	491 64	
Frank E. Freeman, Southborough,	10 00	
Martha A. S. Forbes, Clinton,	2,861 14	
Eben S. Fuller, Lancaster,	1,170 00	
William A. Fuller, Lancaster,	1,100 00	
William T. Forbes, Westborough,	1,000 00	
John Gammell, West Boylston,	4,450 00	
Isaac Gelina, Westborough,	235 00	
Isaac Gilmour, Lancaster,	600 00	
Hervey A. Gilmore, Westborough,	1,000 00	
Nora L. Gilmore, Westborough,	675 00	
Peter Grenon, administrator, Northborough,	105 00	
L. M. Harris Co., Boylston,	194,000 00	
Henry F. Harris and Louis Cutting, West Boylston,	13,000 00	
Edna R. Hess, Southborough,	1,500 00	
Lancaster Mills, Boylston,	1,950 00	
Lake Williams Ice Company, Northborough,	300 00	
Charles E. Lougee, Boylston, West Boylston and Sterling,	11,500 00	
Edward Lovell, West Boylston,	750 00	
Alexander E. McLean, Lancaster,	1,375 00	
John W. McNamara and Martin Murphy, Lancaster,	5,890 66	
Alvan L. Maynard, Northborough,	375 00	
Mary McLaughlin, West Boylston,	175 00	
Charles A. Moffett, Clinton,	22 50	
Henry H. Morse, Marlborough,	25 00	
Henry H. Morse, Northborough and Southborough,	317 50	
George Murrman, Boylston,	7,250 00	
Miriam A. Muzzy, West Boylston,	750 00	
Elizabeth H. Moffitt, Stoneham,	16,900 00	
Ann Moran, Clinton,	3,500 00	
Hannah S. O'Brien, Northborough and Westborough,	575 00	
Hannah P. Peters,	450 00	
Josephine L. Pierce, administratrix, Northborough,	2,775 00	
Ralph L. Perry, Arlington,	2,400 00	
John F. Philbin, Clinton,	18,750 00	
Alonzo D. Pratt <i>et al.</i> , West Boylston,	2,100 00	
Fred W. Richardson, Northborough,	340 00	
Emma M. Robinson, West Boylston,	2,900 00	
Sumner Robinson, trustee, Stoneham,	1,500 00	
Angelina A. Sawyer, West Boylston,	2,100 00	
Anna M. Seaver, Northborough and Westborough,	1,150 00	
<i>Amounts carried forward,</i>	\$392,821 41	\$758,806 64

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>	\$392,821 41	\$758,806 64
Arthur Scarlett, Boylston,	40 00	
Artemas C. Smith, West Boylston,	49 92	
Lucien E. Taylor, Clinton,	20 00	
Eliza A. Thayer, Clinton,	12 00	
John Ward, Westborough,	65 00	
Edmund W. Wheeler, Westborough and Northborough,	432 50	
Charles B. Wheeler, Westborough,	25 00	
Charles A. Woods, Southborough,	1,150 00	
Albert E. Wheelock, Clinton,	11 00	
Frank L. Wilder, Clinton,	10 00	
Harriet M. Wood <i>et al</i> , Northborough,	2,000 00	
L. Frances Wheildon, Stoneham,	18,000 00	
Willie B. Wood, West Boylston,	2,900 00	
Lucy A. Wood <i>et al</i> , Clinton and Boylston,	10,350 00	
Frederick D. Wheelock, Clinton,	22 50	
Mary S. and Mary E. Whiting, West Boylston,	3,500 00	
George E. Walker, Southborough,	100 00	
Ellen S. Warren, West Boylston,	7,000 00	
Charles S. and Ada A. Whittemore, West Boylston,	3,800 00	
		442,309 33
RESERVOIR NO. 5, SOUTHBOROUGH.		
Washburn & Washburn,		54,791 82
NASHUA AQUEDUCT.		
Silvio Casparis, section 5,	\$1,900 00	
Silvio Casparis, section 6,	2,600 00	
Moulton & O'Mahoney, section 7,	26,407 55	
		30,907 55
WACHUSETT RESERVOIR.		
Busch Brothers,	\$33,518 06	
Cenedella Brothers,	42,578 99	
Thomas H. Gill,	8,438 87	
Joseph D. Gennaro,	2,200 00	
Asa Goddard,	10,000 70	
Moulton & O'Mahoney,	84,854 13	
Nawn & Brock,	41,185 35	
Newell & Snowling Construction Company,	9,368 75	
Peter J. O'Malley,	20,166 28	
T. H. Riddle & Co.,	14,027 82	
		266,338 96
IRON PIPES.		
Atlantic Works,	\$8,353 00	
Camden Iron Works,	23,445 97	
Coffin Valve Company,	8,601 00	
McNeal Pipe and Foundry Company,	35,729 85	
Warren Foundry and Machine Company,	9,389 34	
		85,519 16
<i>Amount carried forward,</i>		\$1,638,673 45

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND — *Continued.*

<i>Amount brought forward,</i>		\$1,638,673 45
LAYING PIPES.		
Bruno & Salomone, section 9,	\$1,202 62	
H. A. Hanscom & Co., section 20,	6,528 14	
Mirick & Wentworth, section 26,	5,198 19	
O'Rourke & Nelson, section 27,	4,072 59	
Bruno & Salomone, section 28,	9,435 26	
		26,436 80
American Stoker Company,	\$2,000 00	
Aberthaw Construction Company,	2,952 90	
Edward P. Allis Company,	34,200 00	
Brodhead Contracting Company,	26,057 41	
Baker & Judson,	13,827 54	
C. H. Eglee Company,	1,568 33	
Cutting, Bardwell & Co.,	5,499 54	
W. L. Clark & Co.,	17,096 00	
C. A. Dodge & Co.,	3,051 03	
Fuel Economizer Company,	1,643 00	
Asa Goddard,	1,368 25	
Joseph D. Gennaro,	12,278 74	
William H. Gallison & Co.,	237 25	
P. H. Fitzgerald,	29,949 10	
Charles E. Hall & Co.,	190 00	
Holly Manufacturing Company,	13,650 00	
H. W. Johns Manufacturing Company,	40 00	
T. W. Kinser & Son,	1,000 00	
Lake Erie Boiler Works,	11,025 00	
McNeil Brothers,	76,553 26	
Mignault & McGrain,	2,350 05	
Moulton & O'Mahoney,	51,442 66	
Henry P. Nawn,	43,097 09	
Nawn & Brock,	68,836 40	
Newell & Snowling Construction Company,	46,382 46	
New England Structural Company,	5,344 00	
Norcross Brothers,	129,009 42	
New Jersey Steel and Iron Company,	1,875 00	
W. R. Rendle Company,	730 00	
William H. Ryan & Co.,	4,778 61	
Auguste Saucier,	32,321 83	
Charles N. Taylor,	19,739 48	
C. E. Trumbull & Co.,	24,099 75	
United States Cast Iron Pipe and Foundry Company,	1,551 35	
Westinghouse Electric and Manufacturing Company,	1,000 00	
		686,745 45
Temporary loan,	\$1,450,000 00	
Amount paid Dec. 31, 1898,	279 73	
Error in entry Nov. 27, 1899,	2 45	
Belmont,	128 70	
<i>Amounts carried forward,</i>	\$1,450,410 88	\$2,351,855 70

METROPOLITAN WATER LOAN FUND — Continued.

Amounts brought forward,	.	.	.	\$1,450,410 88	\$2,351,855 70
Boston,	.	.	.	51,650 90	
Chelsea,	.	.	.	1,424 06	
Everett,	.	.	.	867 29	
Hyde Park,	.	.	.	91 58	
Malden,	.	.	.	1,331 37	
Medford,	.	.	.	466 63	
Melrose,	.	.	.	602 76	
Newton,	.	.	.	299 33	
Quincy,	.	.	.	579 94	
Revere,	.	.	.	246 38	
Somerville,	.	.	.	2,577 19	
Watertown,	.	.	.	312 91	
Winthrop,	.	.	.	152 18	
City of Everett notes,	.	.	.	50,000 00	
of Gloucester bonds,	.	.	.	37,500 00	
of Gloucester note,	.	.	.	75,000 00	
of Lynn bond,	.	.	.	25,000 00	
of Marlborough bond,	.	.	.	50,000 00	
of Medford notes,	.	.	.	37,000 00	
of New Britain (Conn.) bonds,	.	.	.	35,000 00	
of Newburyport note,	.	.	.	50,000 00	
of North Adams notes,	.	.	.	49,500 00	
Town of Attleborough bonds,	.	.	.	10,000 00	
of Barre bonds,	.	.	.	92,000 00	
of Belfast (Me.) bonds,	.	.	.	90,000 00	
of Colrain notes,	.	.	.	4,000 00	
of Foxborough note,	.	.	.	3,000 00	
of Grafton bonds,	.	.	.	40,000 00	
of Hatfield bond,	.	.	.	30,000 00	
of Hull bond,	.	.	.	24,000 00	
of Hull notes,	.	.	.	7,875 00	
of Ipswich bond,	.	.	.	53,000 00	
of Leicester bonds,	.	.	.	500 00	
of Mansfield bond,	.	.	.	25,000 00	
of Melrose bonds,	.	.	.	84,000 00	
of Methuen bond,	.	.	.	15,000 00	
of Natick bond,	.	.	.	35,000 00	
of North Attleborough notes,	.	.	.	31,900 00	
of Old Town (Me.) bond,	.	.	.	20,000 00	
of Watertown bonds,	.	.	.	46,000 00	
of Wellesley notes,	.	.	.	35,000 00	
of Westbrook (Me.) bond,	.	.	.	18,000 00	
of West Newbury note,	.	.	.	3,000 00	
of West Springfield bonds,	.	.	.	3,000 00	
of Weymouth note,	.	.	.	20,000 00	
					2,609,788 40
Total payments,	.	.	.	.	\$4,961,644 10
Cash on hand Jan. 1, 1900,	.	.	.	.	451,706 76
					\$5,413,350 86

STATEMENT IX.

Trust Funds.

DETAILS 425.

METROPOLITAN WATER LOAN FUND—*Continued.*

PRESENT INVESTMENTS.					
City of Brockton bonds,	.	.	.	.	\$36,000 00
of Everett notes,	.	.	.	.	63,000 00
of Gloucester notes,	.	.	.	.	75,000 00
of Lynn bonds,	.	.	.	.	29,000 00
of Malden bonds,	.	.	.	.	12,550 00
of Manchester (N. H.) bonds,	.	.	.	.	10,000 00
of Marlborough bond,	.	.	.	.	50,000 00
of Medford notes,	.	.	.	.	37,000 00
of Newburyport note,	.	.	.	.	50,000 00
of North Adams notes,	.	.	.	.	49,500 00
of Taunton bonds,	.	.	.	.	9,000 00
Town of Attleborough bonds,	.	.	.	.	19,000 00
of Barre (Vt.) bonds,	.	.	.	.	92,000 00
of Belfast (Me.) bonds,	.	.	.	.	45,000 00
of Colrain notes,	.	.	.	.	10,000 00
of Danvers bonds,	.	.	.	.	7,000 00
of Foxborough note,	.	.	.	.	3,000 00
of Grafton bonds,	.	.	.	.	40,000 00
of Great Barrington bonds,	.	.	.	.	4,000 00
of Hatfield bond,	.	.	.	.	30,000 00
of Hudson bonds,	.	.	.	.	6,400 00
of Hull bonds,	.	.	.	.	88,202 00
of Ipswich bonds,	.	.	.	.	58,000 00
of Leicester bonds,	.	.	.	.	500 00
of Lincoln bonds,	.	.	.	.	1,000 00
of Mansfield bonds,	.	.	.	.	25,000 00
of Melrose bonds,	.	.	.	.	94,000 00
of Methuen bond,	.	.	.	.	15,000 00
of Natick bond,	.	.	.	.	35,000 00
of New Britain (Conn.) bonds,	.	.	.	.	35,000 00
of North Attleborough notes,	.	.	.	.	31,900 00
of Old Town (Me.) bonds,	.	.	.	.	20,000 00
of Revere bonds,	.	.	.	.	12,000 00
of Rockport bonds,	.	.	.	.	40,000 00
of Saugus bonds,	.	.	.	.	36,000 00
of South Hadley bonds,	.	.	.	.	20,000 00
of Stoneham bonds,	.	.	.	.	5,000 00
of Swampscott notes,	.	.	.	.	2,000 00
of Walpole bonds,	.	.	.	.	56,000 00
of Watertown bonds,	.	.	.	.	23,000 00
of Webster bonds,	.	.	.	.	10,000 00
of Wellesley note,	.	.	.	.	35,000 00
of Westborough bonds,	.	.	.	.	6,000 00
of Westbrook (Me.) bond,	.	.	.	.	18,000 00
of West Newbury notes,	.	.	.	.	3,000 00
of West Springfield bonds,	.	.	.	.	3,000 00
of Weymouth note,	.	.	.	.	20,000 00
					\$1,320,052 00
Cash on hand Jan. 1, 1900,	.	.	.	.	451,706 76
Total fund,	.	.	.	.	\$1,771,758 76

STATEMENT IX. Trust Funds. DETAILS 426.

METROPOLITAN WATER LOAN FUND — *Concluded.*

PREMIUM ON METROPOLITAN WATER LOAN FUND.		
RECEIPTS.		
Premium on bonds sold, . . . . .	. . . . .	\$19,200 00
PAYMENTS.		
Sinking fund, . . . . .	. . . . .	\$19,200 00

DETAILS No. 426.

STATE HIGHWAY LOAN FUND.

[Acts 1893, chap. 476; 1894, chap. 497; 1895, chap. 347; 1896, chaps. 213, 481 and 541.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
County of Barnstable,	\$10,748 03	
of Berkshire,	9,045 55	
of Bristol,	8,780 14	
of Dukes County,	2,714 34	
of Essex,	9,111 04	
of Franklin,	10,783 48	
of Hampden,	10,421 90	
of Hampshire,	6,459 81	
of Middlesex,	15,926 02	
of Nantucket,	1,821 69	
of Norfolk,	13,902 49	
of Plymouth,	17,404 06	
of Suffolk,	66 72	
of Worcester,	28,282 49	
Interest on payments,	4,168 10	
Haverhill & Amesbury Street Railway Com- pany,	64 81	
Lowell, Lawrence & Haverhill Street Rail- way Company,	289 52	
Worcester & Suburban Street Railway Com- pany,	2,067 04	
For State highway loan bonds,	400,000 00	
Total receipts, . . . . .	. . . . .	\$551,957 23
Cash on hand Jan. 1, 1899, . . . . .	. . . . .	308,499 40
		\$860,456 63
PAYMENTS.		
Expenses, —		
Charles Mills, engineer, travel,	\$312 48	
Advertising,	631 83	
Amount carried forward,	\$944 31	

STATEMENT IX.

Trust Funds.

DETAILS 426.

STATE HIGHWAY LOAN FUND—Continued.

<i>Amount brought forward,</i>		\$944 31	
Boundary stones,		779 86	
Drawing material,		561 43	
Drinking fountains,		61 00	
Frames and grates,		856 98	
Freight,		492 10	
Furniture,		35 26	
Ironwork,		1,296 29	
Labor on water pipes,		98 97	
Laborers,		1,686 84	
Lumber,		222 99	
Mileage books,		2,640 00	
Paint,		2,140 44	
Piping,		474 57	
Repairs to roads,		18,763 24	
Sign boards,		96 60	
Stakes,		527 90	
Stationery,		149 61	
Steam rollers,		10,035 00	
Surveying instruments,		51 47	
Travel,		4,253 77	
Weighers,		1,928 27	
Inspectors, surveyors, etc.,		48,420 47	
H. J. Green,		376 00	
Hammond Brothers,		229 45	
Tuttle & Edgerly,		2,121 40	
Worcester & Suburban Street Railway Company,		11,277 18	
			\$110,521 40
<i>Paid for land to,—</i>			
Alvin C. Norcross, Revere,		\$450 00	
J. P. Palmer estate, Swampscott,		300 00	
Suburban Gas and Electric Company, Revere,		95 16	
			845 16
City of Brockton,		\$8,052 04	
of Chicopee,		4,394 74	
of Fitchburg,		164 42	
of Gloucester,		2,288 65	
of Haverhill,		1,532 66	
of Marlborough,		5,621 72	
of Newburyport,		2,768 23	
of Northampton,		5,632 16	
of Pittsfield,		1,603 25	
of Taunton,		3,342 66	
of Worcester,		184 60	
Town of Acton,		1,101 30	
of Andover,		4,181 46	
of Ashby,		3,430 75	
of Ashfield,		8,505 30	
<i>Amounts carried forward,</i>		\$52,803 94	\$111,366 56

STATEMENT IX.

Trust Funds.

DETAILS 426.

STATE HIGHWAY LOAN FUND — *Continued.*

<i>Amounts brought forward,</i>					\$52,803 94	\$111,366 56
Town of Auburn,					9,430 09	
of Barnstable,					4,141 33	
of Barre,					5,353 34	
of Blackstone,					3,431 86	
of Bourne,					4,549 18	
of Boxborough,					2,990 41	
of Brimfield,					5,345 94	
of Brookfield,					2,920 30	
of Buckland,					5,118 49	
of Charlemont,					7,728 86	
of Chatham,					2,820 00	
of Chelmsford,					8,472 73	
of Cheshire,					476 00	
of Chester,					3,150 13	
of Cohasset,					1,863 74	
of Colrain,					3,410 15	
of Concord,					210 65	
of Dartmouth,					8,292 25	
of Duxbury,					2,826 65	
of Erving,					6,386 54	
of Gardner,					9,335 12	
of Grafton,					3,544 31	
of Great Barrington,					4,092 84	
of Greenfield,					6,409 76	
of Hadley,					1,354 69	
of Hamilton,					732 60	
of Hancock,					4,060 03	
of Harwich,					2,932 91	
of Leicester,					1,361 98	
of Lenox,					1,305 76	
of Lexington,					255 96	
of Lunenburg,					5,675 84	
of Marion,					3,009 63	
of Marshfield,					4,052 50	
of Merrimac,					2,923 13	
of Montague,					24 00	
of Middleborough,					129 32	
of Nantucket,					370 60	
of Norfolk,					771 62	
of North Attleborough,					2,208 82	
of North Reading,					3,703 49	
of Northborough,					4,490 45	
of Norwood,					2,980 13	
of Orange,					257 65	
of Palmer,					3,189 02	
of Phillipston,					1,825 49	
of Plymouth,					5,421 68	
of Reading,					1,820 66	
of Rehoboth,					1,020 70	
<i>Amounts carried forward,</i>					\$220,983 27	\$111,366 56

STATEMENT IX.

Trust Funds.

DETAILS 426.

STATE HIGHWAY LOAN FUND—*Concluded.*

<i>Amounts brought forward,</i>		\$220,983 27	\$111,366 56
Town of Revere,		594 64	
of Revere and Saugus,		1,286 76	
of Richmond,		4,815 74	
of Russell,		8,688 88	
of Sandwich,		7,287 73	
of Shrewsbury,		3,476 67	
of Somerset,		3,889 70	
of South Hadley,		4,051 21	
of Sterling,		781 19	
of Sudbury,		5,088 91	
of Sutton,		1,615 30	
of Swampscott,		1,673 72	
of Templeton,		5,164 08	
of Townsend,		5,154 43	
of Truro,		1,398 06	
of Uxbridge,		1,437 46	
of Walpole,		4,073 01	
of Ware and West Brookfield,		705 84	
of Warren,		1,326 70	
of West Boylston,		1,607 59	
of West Brookfield,		2,732 18	
of Westborough,		47 50	
of Westfield,		6,701 61	
of Westminster,		5,594 00	
of Weston,		12,598 34	
of Weymouth,		79 36	
of Williamsburg,		6,292 65	
of Williamstown,		225 57	
of Winchester,		3,859 70	
of Windsor,		301 08	
of Wrentham,		2,591 27	
Cash on hand Jan. 1, 1900,			325,624 15
			423,465 92
Total fund,			\$860,456 63
PREMIUM ON STATE HIGHWAY LOAN FUND.			
RECEIPTS.			
Premium on bonds sold,			\$2,560 00
Sinking fund to balance,			35 00
			\$2,595 00
PAYMENTS.			
Advertising,			\$36 57
Book registered bonds,			35 00
Sinking fund,			2,523 43
			\$2,595 00

STATEMENT IX. Trust Funds. DETAILS 427 AND 428.

DETAILS No. 427.

STATE HOUSE LOAN FUND, 1901.

[Acts 1888, chap. 349; 1889, chaps. 300 and 394; 1894, chap. 532; 1896, chap. 549.]

TRANSACTIONS OF THE FUND, 1899.		
No receipts.		
Cash on hand Jan. 1, 1899,		\$42,245 17
PAYMENTS.		
[Acts 1892, chap. 404.]		
Labor,		\$254 40
Water,		261 00
Ernest W. Bowditch, architect,		300 00
John L. Chapman,		1,958 50
A. B. Franklin,		16 04
Robert D. Ireland & Co.,		35 20
William Lumb & Co.,		163 83
Norcross Brothers,		2,965 26
Jno. Williams,		215 25
Woodbury & Leighton,		251 00
Total payments,		\$6,420 48
Cash on hand Jan. 1, 1900,		35,824 69
		\$42,245 17

DETAILS No. 428.

STATE HOUSE CONSTRUCTION LOAN FUND.

[Acts 1889, chap. 394; 1895, chap. 490; 1896, chaps. 531, 545 and 549; 1897, chap. 489.]

TRANSACTIONS OF THE FUND, 1899.		
RECEIPTS.		
State House construction loan fund, Bulfinch front,	\$2,439 13	
State House construction loan fund, Memorial Hall,	100 00	
Total receipts,		\$2,539 13
Cash on hand Jan. 1, 1899,		44,639 56
		\$47,178 69
PAYMENTS.		
Construction, —		
Boston Mosaic Company,		\$4 50
Philip H. Butler & Co.,		19 75
Amount carried forward,		\$24 25

STATEMENT IX.

Trust Funds.

DETAILS 429.

STATE HOUSE CONSTRUCTION LOAN FUND — *Concluded.*

<i>Amount brought forward,</i>		\$24 25
A. B. Franklin,		15 00
S. D. Hicks & Son,		301 18
Murdock Parlor Grate Company,		17 75
Norcross Brothers,		945 27
Thomas Parker,		461 36
L. F. Perry & Whitney Co.,		361 52
Woodbury & Leighton,		9,613 60
George W. Johnson, travel,		54 50
Ira G. Hersey, arbitrator,		300 00
E. Noyes Whitcomb, arbitrator,		300 00
Pasting deeds in book,		6 00
Furniture, —		
Anchor Electric Company,		200 00
Thomas W. Byrne,		30 40
Samuel Chapman,		195 00
A. H. Davenport,		1,342 00
Derby Desk Company,		62 50
R. D. Ireland & Co ,		1,014 75
William H. Jackson & Co.,		174 00
Keeler & Co.,		380 50
Self-winding Clock Company,		364 50
Henry A. Turner & Co.,		68 00
Woodbury & Leighton,		256 43
Clock movements,		178 50
Changing thermostat,		3 68
Mason work,		17 59
Painting bulletins,		244 17
Painting Senate reading room,		25 00
Window shades,		15 00
Amounts charged to this account should be charged to, —		
Memorial Hall,		760 00
Total payments,		\$17,732 45
Cash on hand Jan. 1, 1900,		29,446 24
		\$47,178 69

DETAILS No. 429.

STATE HOUSE CONSTRUCTION LOAN FUND, BULFINCH
FRONT.

[Acts 1896, chap. 549; 1897, chap. 489.]

TRANSACTIONS OF THE FUND, 1899.		
No receipts,		
Cash on hand Jan. 1, 1899,		\$51,549 47

STATEMENT IX.

Trust Funds.

DETAILS 480.

**STATE HOUSE CONSTRUCTION LOAN FUND, BULFINCH
FRONT — *Concluded.***

PAYMENTS.		
State House Construction Loan fund, transfer, . . . . .	. . . . .	\$2,439 13
Construction account, —		
Arthur B. Everett, architect, . . . . .	. . . . .	1,125 00
E. B. Badger, . . . . .	. . . . .	65 00
Woodbury & Leighton, . . . . .	. . . . .	511 99
Furniture, —		
Herbert Adams, . . . . .	. . . . .	3,750 00
A. H. Davenport, . . . . .	. . . . .	159 00
Mosler Safe Company, . . . . .	. . . . .	4 50
John H. Pray, Sons & Co., . . . . .	. . . . .	155 63
Enoch Robinson, . . . . .	. . . . .	6 00
Fountains and electric lights, —		
T. W. Byrne, . . . . .	. . . . .	1,642 31
Stone & Webster, . . . . .	. . . . .	47 64
Total payments, . . . . .	. . . . .	\$9,906 20
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	41,643 27
		<u>\$51,549 47</u>

DETAILS No. 480.

STATE HOUSE CONSTRUCTION LOAN FUND, MEMORIAL HALL.

[Acts 1896, chap. 545; 1897, chap. 480.]

TRANSACTIONS OF THE FUND, 1899.		
No receipts.		
Cash on hand Jan. 1, 1899, . . . . .	. . . . .	<u>\$141,568 52</u>
PAYMENTS.		
State House construction loan fund, transfer,	\$100 00	
Charles Brigham, architect,	1,500 00	
Anchor Electric Company,	15 00	
Bowker, Torrey & Co.,	93,000 00	
Brown-Ketcham Iron Works,	236 00	
Thomas W. Byrne,	3 75	
John Evans & Co.,	250 00	
General Electric Company,	40 50	
David McIntosh,	105 00	
Norcross Brothers,	7,949 38	
Thomas Parker & Co.,	2,323 07	
Amount carried forward,	\$105,522 70	

STATEMENT IX.

Trust Deposits.

DETAILS 431.

STATE HOUSE CONSTRUCTION LOAN FUND, MEMORIAL HALL

— Concluded.

Amount brought forward, . . .	\$105,522 70	
Herbert S. Potter,	150 00	
John S. Potter,	300 00	
	\$105,972 70	
Amount charged to State House construction loan fund by error,	760 00	
Total payments, . . . . .	. . . . .	\$105,212 70
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	36,355 82
		\$141,568 52

TRUST DEPOSITS.

DETAILS No. 431.

ATLANTIC MUTUAL LIFE INSURANCE COMPANY TRUST

DEPOSIT.

[Pub. Stats., chap. 119, sects. 152, 215 and 218; Acts 1883, chap. 259; 1885, chap. 183; 1890, chap. 310; 1894, chap. 543; 1897, chap. 500.]

No transactions, 1899.		
DEPOSIT.		
Certificate of deposit, Packard National Bank,	\$5,000 00	
Certificate of deposit, Franklin County National Bank	3,800 00	
United States bonds,	1,000 00	
		\$9,800 00
INCOME.		
RECEIPTS.		
Income, 1899,	\$478 00	
Cash on hand Jan. 1, 1899,	351 70	
		\$829 70
No payments.		
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	\$829 70

STATEMENT IX.

Trust Deposits.

DETAILS 432 AND 433.

DETAILS No. 432.

ATLAS ASSURANCE COMPANY, LONDON, ENGLAND, TRUST
DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	\$20,000 00	
Principal Fitchburg Railroad bonds,	20,000 00	
		\$40,000 00
PAYMENTS.		
George Schneider <i>et al.</i> , in trust,		\$20,000 00
For Massachusetts State highway bonds,		20,000 00
		\$40,000 00
DEPOSIT.		
City of Boston bonds,		\$180,000 00
State highway bonds,		20,000 00
		\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1899,		\$8,050 00
PAYMENTS.		
Paid company,		\$8,050 00

DETAILS No. 433.

BOSTON, CAPE COD & NEW YORK CANAL COMPANY,
INCORPORATED, TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,		\$200,000 00
No payments.		
Cash on hand Jan. 1, 1900,		\$200,000 00
INCOME.		
No transactions, 1899.		

STATEMENT IX.

Trust Deposits.

DETAILS 484 AND 485.

DETAILS No. 484.

BOSTON ELEVATED RAILWAY COMPANY TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
Massachusetts war loan bonds,	\$200,000 00	
Metropolitan sewerage, Neponset valley, loan bonds,	135,000 00	
State House construction loan bonds,	125,000 00	
Armory loan bonds,	40,000 00	
		\$500,000 00
INCOME.		
RECEIPTS.		
Income, 1899,		\$15,000 00
PAYMENTS.		
Paid company,		\$15,000 00

DETAILS No. 485.

BOSTON MUTUAL LIFE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	\$2,000 00	
Principal city of Boston bonds,	2,000 00	
Fitchburg Railroad bonds,	2,000 00	
		\$6,000 00
PAYMENTS.		
Association, cash,		\$2,000 00
For Fitchburg Railroad bonds,		2,000 00
Cash on hand Jan. 1, 1900,		2,000 00
		\$6,000 00
DEPOSIT.		
City of Boston bonds,	\$1,000 00	
of Haverhill bonds,	1,000 00	
of Lynn bonds,	5,000 00	
of Providence (R. I.) bonds,	2,000 00	
of Quincy bond,	500 00	
Armory loan bonds,	5,000 00	
Boston & Albany Railroad bonds,	2,000 00	
Fitchburg Railroad bonds,	4,000 00	
Cash on hand Jan. 1, 1900,	2,000 00	
		\$22,500 00

STATEMENT IX.

Trust Deposits.

DETAILS 436 AND 437.

**BOSTON MUTUAL LIFE ASSOCIATION TRUST DEPOSIT —
Concluded.**

INCOME.			
RECEIPTS.			
Income, 1899,	. . . . .	. . . . .	\$855 00
No payments.			
Cash on hand Jan. 1, 1900,	. . . . .	. . . . .	\$855 00

DETAILS No. 436.

**BRITISH AND FOREIGN MARINE INSURANCE COMPANY
TRUST DEPOSIT.**

No transactions, 1899.			
DEPOSIT.			
Boston & Lowell Railroad bonds,	. . . . .	\$100,000 00	
Boston & Maine Railroad bonds,	. . . . .	1,000 00	
Boston, Clinton, Fitchburg & New Bedford Railroad bonds,	. . . . .	2,000 00	
Eastern Railroad bonds,	. . . . .	22,839 80	
Fitchburg Railroad bonds,	. . . . .	30,000 00	
New England Railroad bonds,	. . . . .	50,000 00	
Old Colony Railroad bonds,	. . . . .	87,000 00	
Metropolitan sewerage loan bonds,	. . . . .	12,000 00	
			\$304,839 80
INCOME.			
RECEIPTS.			
Income, 1899,	. . . . .	. . . . .	\$13,175 38
PAYMENTS.			
Paid company,	. . . . .	. . . . .	\$13,175 38

DETAILS No. 437.

**EMPLOYERS' LIABILITY ASSURANCE CORPORATION, LIMITED,
OF LONDON TRUST DEPOSIT.**

No transactions, 1899.			
DEPOSIT.			
City of Lynn bonds,	. . . . .	\$50,000 00	
Town of Andover bonds,	. . . . .	50,000 00	
Dexter & Piscataquis Railroad bonds,	. . . . .	35,000 00	
State House construction loan bonds,	. . . . .	15,000 00	
			\$150,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 488 AND 439.

EMPLOYERS' LIABILITY ASSURANCE CORPORATION, LIMITED,
OF LONDON TRUST DEPOSIT—*Concluded.*

INCOME.		
RECEIPTS.		
Income, 1899,	. . . . .	\$5,925 00
PAYMENTS.		
Paid the corporation,	. . . . .	\$5,925 00

DETAILS No. 488.

COLONIAL LIFE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	. . . . .	\$1,185 07
PAYMENTS.		
For certificates of deposit, Atlas National Bank,	. . . . .	\$1,185 07
DEPOSIT.		
Certificates of deposit, Atlas National Bank,	. . . . .	\$1,185 07
INCOME.		
No transactions, 1899.		

DETAILS No. 439.

FIDELITY BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	. . . . .	\$1,000 00
PAYMENTS.		
For Illinois Central Railroad Company bonds,	. . . . .	\$1,000 00
DEPOSIT.		
Illinois Central Railroad Company bonds,	. . . . .	\$1,000 00

STATEMENT IX. Trust Deposits. DETAILS 440 AND 441.

FIDELITY BENEFIT ASSOCIATION TRUST DEPOSIT — *Concl'd.*

INCOME.	
RECEIPTS.	
Income, 1899,	\$17 50
No payments.	
Cash on hand Jan. 1, 1900,	\$17 50

DETAILS No. 440.

FIDELITY MUTUAL LIFE ASSOCIATION, PHILADELPHIA, PA.,
TRUST DEPOSIT.

TRANSACTIONS, 1899.	
RECEIPTS.	
Cash to invest,	\$9,269 31
Cash for deposit, Springfield National Bank,	9,269 31
	\$18,538 62
PAYMENTS.	
For deposit, Springfield National Bank,	\$9,269 31
Paid association,	9,269 31
	\$18,538 62
No deposit.	
INCOME.	
No transactions, 1899.	

DETAILS No. 441.

FAMILY PROTECTIVE UNION TRUST DEPOSIT.

TRANSACTIONS, 1899.	
RECEIPTS.	
Cash to invest,	\$409 75
PAYMENTS.	
For certificate of deposit, Beacon Trust Com- pany of Boston,	\$409 75
DEPOSIT.	
Certificate of deposit, Beacon Trust Com- pany of Boston,	\$409 75
INCOME.	
No transactions, 1899.	

STATEMENT IX. Trust Deposits. DETAILS 442 TO 444.

DETAILS No. 442.**FRANKFORT MARINE ACCIDENT AND PLATE GLASS INSURANCE COMPANY TRUST DEPOSIT.**

No transactions, 1899.		
DEPOSIT.		
United States bonds, . . . . .	. . . . .	\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1899, . . . . .	. . . . .	\$6,000 00
PAYMENTS.		
Paid the company, . . . . .	. . . . .	\$6,000 00

DETAILS No. 443.**GREYLOOK BENEFICIARY ASSOCIATION TRUST DEPOSIT.**

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash for certificate of deposit, North Adams Savings Bank, . . . . .	. . . . .	\$122 98
PAYMENTS.		
Paid A. A. Folsom, receiver, No deposit. . . . .	. . . . .	\$122 98
INCOME.		
No transactions, 1899.		

DETAILS No. 444.**GROSS LOGE DES DEUTSCHEN ORDENS DER HARUGARI DES STAATES MASSACHUSETTS TRUST DEPOSIT.**

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	\$20,000 00

STATEMENT IX.	Trust Deposits.	DETAILS 445.
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GROSS LOGE DES DEUTSCHEN ORDENS DER HARTGARI DES
STAATES MASSACHUSETTS TRUST DEPOSIT — *Concluded.*

PAYMENTS.		
Paid for pass book, Sumner Savings Bank, East Boston,		\$1,500 00
for note of Harmonia Singing Company,		2,000 00
for note of Charles Becker,		1,000 00
for note of Bertha S and Rudolph Weber,		2,300 00
for note of Edward Rothfuchs,		2,000 00
for note of Gottlieb Mauch,		1,400 00
for note of John and Caroline Stietzle,		1,300 00
for note of Boston Schwaben Verein,		8,500 00
		\$20,000 00
DEPOSIT.		
Pass book, Sumner Savings Bank, East Boston,	\$1,500 00	
Note of Harmonia Singing Company,	2,000 00	
of Charles Becker,	1,000 00	
of Bertha S. and Rudolph Weber,	2,300 00	
of Edward Rothfuchs,	2,000 00	
of Gottlieb Mauch,	1,400 00	
of John and Caroline Stietzle,	1,300 00	
of Boston Schwaben Verein,	8,500 00	
		\$20,000 00
INCOME.		
No transactions, 1899.		

DETAILS No. 445.		
GRAND LODGE OF THE ORDER SONS OF ST. GEORGE TRUST DEPOSIT.		
TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,		\$1,000 00
PAYMENTS.		
Paid for Lawrence Savings Bank book,		\$1,000 00
DEPOSIT.		
Lawrence Savings Bank book,		\$1,000 00
INCOME.		
No transactions, 1899.		

STATEMENT IX.

Trust Deposits.

DETAILS 446 TO 448.

DETAILS No. 446.

IDEAL BENEFIT ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash for Penobscot Shore Line bonds,		\$1,000 00
PAYMENTS.		
Paid Alden White, receiver,		\$1,000 00
No deposit.		
INCOME.		
No receipts.		
Cash on hand Jan. 1, 1899,		\$100 00
PAYMENTS.		
Paid Alden White, receiver,		\$100 00

DETAILS No. 447.

JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
Fitchburg Railroad security bonds,		\$100,000 00
INCOME.		
RECEIPTS.		
Income, 1899,		\$3,500 00
PAYMENTS.		
Paid company,		\$3,500 00

DETAILS No. 448.

LONDON ASSURANCE CORPORATION TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
City of Boston bonds,		\$100,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 449 AND 450.

**LONDON ASSURANCE CORPORATION TRUST DEPOSIT —
Concluded.**

INCOME.		
RECEIPTS.		
Income, 1899,	. . . . .	\$3,500 00
PAYMENTS.		
Paid corporation,	. . . . .	\$3,500 00

DETAILS No. 449.

MARITIME INSURANCE COMPANY, LIMITED, TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
Abolition grade crossings loan bonds,	. . . . .	\$100,000 00
INCOME.		
RECEIPTS.		
Income, 1899,	. . . . .	\$3,500 00
PAYMENTS.		
Paid company,	. . . . .	\$3,500 00

DETAILS No. 450.

**MAGDEBURG FIRE INSURANCE COMPANY, MAGDEBURG,
GERMANY, TRUST DEPOSIT.**

No transactions, 1899.		
DEPOSIT.		
United States bonds,	. . . . .	\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1899,	. . . . .	\$10,000 00
PAYMENTS.		
Paid the company,	. . . . .	\$10,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 451 AND 452.

DETAILS No. 451.

MASSACHUSETTS CATHOLIC ORDER OF FORESTERS TRUST
DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	\$50,800 00	
Principal James Mulcahy's note,	10,000 00	\$60,800 00
PAYMENTS.		
For note of Peter Sullivan,		\$3,000 00
note of John T. McDonald,		3,000 00
note of Charles Monagh,		400 00
notes of James Mulcahy,		20,000 00
note of Terrence and William H. Cavanaugh,		7,000 00
note of Charles Troll,		2,400 00
note of James J. McLaughlin,		3,500 00
note of Mary A. and Thomas T. Doherty,		5,000 00
note of Celia and Henry Green,		6,500 00
Order of James Mulcahy,		10,000 00
		\$60,800 00
DEPOSIT.		
Note of Peter Sullivan,	\$3,000 00	
of John T. McDonald,	3,000 00	
of Charles Monagh,	400 00	
of James Mulcahy,	10,000 00	
of Terrence and William H. Cavanaugh,	7,000 00	
of Charles Troll,	2,400 00	
of James J. McLaughlin,	3,500 00	
of Mary A. and Thomas T. Doherty,	5,000 00	
of Celia and Henry Green,	6,500 00	
		\$40,800 00
INCOME.		
No transactions, 1899.		

DETAILS No. 452.

MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST
DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	\$1,000 00	
Principal Boston bonds,	500 00	\$1,500 00

STATEMENT IX.

Trust Deposits.

DETAILS 453.

MASSACHUSETTS MUTUAL ACCIDENT ASSOCIATION TRUST
DEPOSIT — *Concluded.*

PAYMENTS.		
Paid for Cambridge bond,	.	\$1,000 00
Paid association,	.	500 00
		<u>\$1,500 00</u>
DEPOSIT.		
City of Boston bonds,	.	\$1,000 00
of Cambridge bond,	.	1,000 00
of Chicopee bonds,	.	2,000 00
of Detroit (Mich.) bonds,	.	1,000 00
of Everett bond,	.	1,000 00
of Indianapolis (Ind.) bond,	.	1,000 00
of Malden bond,	.	1,000 00
of Quincy bonds,	.	2,000 00
Town of Leominster bonds,	.	1,000 00
Boston & Lowell Railroad bonds,	.	1,000 00
Maine Central Railroad bonds,	.	1,000 00
		<u>\$13,000 00</u>
INCOME.		
RECEIPTS.		
Income, 1899,	.	\$500 00
Cash on hand Jan. 1, 1899,	.	490 00
		<u>\$990 00</u>
PAYMENTS.		
Paid the association,	.	\$500 00
Cash on hand Jan. 1, 1900,	.	490 00
		<u>\$990 00</u>

DETAILS No. 453.

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY
TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
Armory loan bonds,	.	\$100,000 00
INCOME.		
RECEIPTS.		
Income, 1899,	.	\$3,000 00
PAYMENTS.		
Paid the company,	.	\$3,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 454 AND 455.

DETAILS No. 454.

MASONIC CASUALTY COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,		\$59 94
PAYMENTS.		
For Wildey Savings Bank book,		\$59 94
DEPOSIT.		
Fitchburg Railroad Company shares,	\$1,000 00	
Wildey Savings Bank book,	59 94	
		\$1,059 94
INCOME.		
RECEIPTS.		
Income, 1899,	\$40 00	
Cash on hand Jan. 1, 1899,	100 00	
		\$140 00
No payments.		
Cash on hand Jan. 1, 1900,		\$140 00

DETAILS No. 455.

MASONIC EQUITABLE ACCIDENT ASSOCIATION OF THE WORLD
TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	\$7,800 00	
for Lincoln National Bank stock,	2,500 00	
for Shawmut National Bank stock,	1,000 00	
for Third National Bank stock,	3,500 00	
		\$14,800 00
PAYMENTS.		
Association, cash,		\$7,000 00
For Boston Penny Savings Bank stock,		1,000 00
Home Savings Bank stock,		1,000 00
North End Savings Bank stock,		1,500 00
Third National Bank stock,		2,800 00
Wildey Savings Bank stock,		1,000 00
		\$14,800 00

STATEMENT IX.

Trust Deposits.

DETAILS 456.

**MASONIC EQUITABLE ACCIDENT ASSOCIATION OF THE WORLD
TRUST DEPOSIT — Concluded.**

DEPOSIT.		
Freeman's National Bank stock,	\$600 00	
Third National Bank stock,	2,800 00	
Tremont National Bank stock,	500 00	
National Webster Bank stock,	1,000 00	
Fitchburg Railroad bonds,	4,000 00	
United States bonds,	3,000 00	
Boston Penny Savings Bank stock,	1,000 00	
Home Savings Bank stock,	1,000 00	
North End Savings Bank stock,	1,500 00	
Willey Savings Bank stock,	1,000 00	
		\$16,400 00
INCOME.		
RECEIPTS.		
Income, 1899,	\$460 00	
Cash on hand Jan. 1, 1889,	22 50	
		\$482 50
PAYMENTS.		
Paid association,		\$252 50
Cash on hand Jan. 1, 1900,		230 00
		\$482 50

DETAILS No. 456.

**MASONS' FRATERNAL ACCIDENT ASSOCIATION OF AMERICA
TRUST DEPOSIT.**

TRANSACTIONS, 1899.		
RECEIPTS.		
Principal Westfield note,		\$1,800 00
No payments.		
Cash on hand Jan. 1, 1900,		\$1,800 00
DEPOSIT.		
Town of Westfield notes,	\$10,800 00	
Boston & Albany Railroad stock,	1,800 00	
Springfield Institution for Savings,	1,000 00	
Woronoco Savings Bank,	1,000 00	
		\$14,100 00
Cash on hand Jan. 1, 1900,		1,800 00
		\$15,900 00

STATEMENT IX.

Trust Deposits.

DETAILS 457 AND 458.

MASONS' FRATERNAL ACCIDENT ASSOCIATION OF AMERICA

TRUST DEPOSIT — *Concluded.*

INCOME.			
RECEIPTS.			
Income, 1899,	. . . . .	\$608 00	
Cash on hand Jan. 1, 1899,	. . . . .	330 00	
			\$938 00
No payments.			
Cash on hand Jan. 1, 1900,	. . . . .	. . . . .	\$938 00

DETAILS No. 457.

MERCHANTS' AND MANUFACTURERS' LIFE ASSOCIATION

TRUST DEPOSIT.

No transactions, 1899.			
DEPOSIT.			
City of Chelsea bond,	. . . . .	\$1,000 00	
Town of Westfield note,	. . . . .	2,000 00	
State House construction loan bonds,	. . . . .	3,000 00	
			\$6,000 00
INCOME.			
RECEIPTS.			
Income, 1899,	. . . . .	\$200 00	
Cash on hand Jan. 1, 1899,	. . . . .	155 00	
			\$355 00
No payments.			
Cash on hand Jan. 1, 1900,	. . . . .	. . . . .	\$355 00

DETAILS No. 458.

NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST

DEPOSIT.

TRANSACTIONS, 1899.			
DEPOSIT.			
Town of Methuen notes,	. . . . .	\$500 00	
United States bonds,	. . . . .	200 00	
			\$700 00

STATEMENT IX. Trust Deposits. DETAILS 459 AND 460.

NEW ENGLAND BENEFIT ASSOCIATION OF MILFORD TRUST
DEPOSIT — *Concluded.*

INCOME.			
RECEIPTS.			
Income, 1899,	. . . . .	\$26 00	
Cash on hand Jan. 1, 1899,	. . . . .	1 50	
			\$27 50
No payments.			
Cash on hand Jan. 1, 1900,	. . . . .	. . .	\$27 50

DETAILS No. 459.

NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION TRUST
DEPOSIT.

TRANSACTIONS, 1899.			
RECEIPTS.			
Principal Abington bonds,	. . . . .	\$3,000 00	
Boston bonds,	. . . . .	21,000 00	
			\$24,000 00
PAYMENTS.			
Paid Thomas Weston, receiver,	. . . . .	. . .	\$24,000 00
No deposit.			
INCOME.			
RECEIPTS.			
Income, 1899,	. . . . .	\$905 00	
Cash on hand Jan. 1, 1899,	. . . . .	192 50	
			\$1,097 50
PAYMENTS.			
Paid Thomas Weston, receiver,	. . . . .	. . .	\$1,097 50

DETAILS No. 460.

NEW ENGLAND COMMERCIAL TRAVELLERS' ASSOCIATION
TRUST DEPOSIT.

TRANSACTIONS, 1899.			
RECEIPTS.			
Cash to invest,	. . . . .	\$3,000 00	
Principal Waltham bonds,	. . . . .	2,000 00	
			\$5,000 00

STATEMENT IX.

Trust Deposits.

DETAILS 461.

NEW ENGLAND COMMERCIAL TRAVELLERS' ASSOCIATION

TRUST DEPOSIT — *Concluded.*

PAYMENTS.		
Association,	: : :	\$2,000 00
For city of Marlborough bonds,	: : :	3,000 00
		\$5,000 00
DEPOSIT.		
City of Boston bonds,	\$3,000 00	
of Cambridge bonds,	2,000 00	
of Haverhill bonds,	4,000 00	
of Marlborough bonds,	3,000 00	
of Newton bonds,	2,000 00	
of Waltham bonds,	3,000 00	
of Worcester bonds,	2,000 00	
Boston & Albany Railroad bonds,	4,000 00	
United States bonds,	1,000 00	
		\$24,000 00
INCOME.		
RECEIPTS.		
Income, 1899,	\$905 00	
Cash on hand Jan. 1, 1899,	400 00	
		\$1,305 00
PAYMENTS.		
Paid association,	\$1,000 00	
Cash on hand Jan. 1, 1900,	305 00	
		\$1,305 00

DETAILS No. 461.

NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY

TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
United States bonds, . . . . .	. . . . .	\$100,000 00
INCOME.		
RECEIPTS.		
Income, 1899, . . . . .	. . . . .	\$4,000 00
PAYMENTS.		
Paid company,	\$4,000 00

STATEMENT IX.	Trust Deposits.	DETAILS 462 AND 463.
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DETAILS No. 462.

NATIONAL ASSURANCE COMPANY OF IRELAND TRUST
DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
City of Boston bonds,	\$120,000 00	
of Lynn bonds,	15,000 00	
of Reading (Pa.) bonds,	10,000 00	
Boston & Maine Railroad bonds,	20,000 00	
Fitchburg Railroad stock,	35,000 00	
		\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1899,		\$7,750 00
PAYMENTS.		
Paid company,		\$7,750 00

DETAILS No. 463.

NEW ZEALAND INSURANCE COMPANY OF NEW ZEALAND
TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,		\$200,000 00
PAYMENTS.		
For United States bonds,		\$200,000 00
DEPOSIT.		
United States bonds,		\$200,000 00
INCOME.		
No transactions, 1899.		

STATEMENT IX.

Trust Deposits.

DETAILS 464 AND 465.

DETAILS No. 464.

OCEAN ACCIDENT AND GUARANTEE CORPORATION,
LIMITED, TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
Abolition grade crossings bonds, . . .	\$31,000 00	
Armory loan bonds, . . .	64,000 00	
Metropolitan sewerage loan bonds, . . .	5,000 00	
		\$100,000 00
INCOME.		
RECEIPTS.		
Income, 1899,		\$3,155 00
PAYMENTS.		
Paid corporation,		\$3,155 00

DETAILS No. 465.

PORTUGUESE FRATERNITY OF THE UNITED STATES OF
AMERICA TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,		\$1,005 00
PAYMENTS.		
For certificate of deposit, National Shawmut Bank,		\$1,005 00
DEPOSIT.		
Certificate of deposit, National Shawmut Bank,		\$1,005 00
INCOME.		
No transactions, 1899.		

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STATEMENT IX.

Trust Deposits.

DETAILS 466 AND 467.

DETAILS No. 466.

**RELIANCE MARINE INSURANCE COMPANY, LIMITED, LIVER-
POOL, ENGLAND, TRUST DEPOSIT.**

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	\$25,000 00	
Principal city of Boston bonds,	25,000 00	\$50,000 00
PAYMENTS.		
For New York Central & Hudson River Railroad Company bonds, . . . . .	. . . . .	\$25,000 00
Paid company, . . . . .	. . . . .	25,000 00
		\$50,000 00
DEPOSIT.		
New York Central & Hudson River Railroad Company bonds, . . . . .	. . . . .	\$25,000 00
INCOME.		
RECEIPTS.		
Income, 1899, . . . . .	. . . . .	\$875 00
PAYMENTS.		
Paid company, . . . . .	. . . . .	\$875 00

DETAILS No. 467.

ROYAL EXCHANGE ASSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
City of New York bonds,	\$100,000 00	
United States bonds,	100,000 00	\$200,000 00
INCOME.		
RECEIPTS.		
Income, 1899, . . . . .	. . . . .	\$8,500 00
PAYMENTS.		
Paid company, . . . . .	. . . . .	\$8,500 00

STATEMENT IX.

Trust Deposits.

DETAILS 468.

DETAILS No. 468.

SUPREME COUNCIL AMERICAN LEGION OF HONOR TRUST
DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	\$35,025 88	
for city of Brockton bonds,	44,000 00	
for city of Cleveland (O.) bonds,	5,000 00	
for city of Dover (N. H.) bonds,	5,000 00	
for city of Haverhill bonds,	10,000 00	
for city of Newton bonds,	50,000 00	
for certificate of deposit, Winthrop National Bank,	35,025 88	
		\$184,051 76
PAYMENTS.		
For certificate of deposit, Winthrop National Bank,		\$35,025 88
Cash to council,		149,025 88
		\$184,051 76
DEPOSIT.		
City of Boston bonds,	\$100,000 00	
of Cambridge bonds,	25,000 00	
of Concord (N. H.) bonds,	4,000 00	
of Detroit (Mich.) bonds,	5,000 00	
of Gloucester bonds,	2,000 00	
of Holyoke bonds,	6,000 00	
of Keene (N. H.) bonds,	5,000 00	
of Lowell bonds,	20,000 00	
of Lynn bonds,	10,000 00	
of Marlborough bonds,	5,000 00	
of Nashua (N. H.) bonds,	5,000 00	
of New Britain (Conn.) bonds,	5,000 00	
of Portsmouth (N. H.) bonds,	15,000 00	
of Providence (R. I.) bonds,	20,000 00	
of Quincy bonds,	10,000 00	
Town of Enfield bonds,	10,000 00	
of Leominster bonds,	10,000 00	
of Middleborough bonds,	5,000 00	
of Needham bonds,	10,000 00	
of Orange bonds,	4,000 00	
of Reading bonds,	20,000 00	
		\$296,000 00
Abolition grade crossings bonds,		20,000 00
		\$316,000 00

STATEMENT IX. Trust Deposits. DETAILS 469 AND 470.

SUPREME COUNCIL AMERICAN LEGION OF HONOR TRUST DEPOSIT — *Concluded.*

INCOME.			
RECEIPTS.			
Income, 1899,	.	\$17,125 00	
Cash on hand Jan. 1, 1899,	.	700 00	
			\$17,825 00
PAYMENTS.			
Paid council, .	.	.	\$17,825 00

DETAILS No. 469.

SUPREME COUNCIL OF THE ROYAL ARCANUM TRUST DEPOSIT.

TRANSACTIONS, 1899.			
RECEIPTS.			
Cash to invest,	.	.	\$560,000 00
PAYMENTS.			
For United States bonds,	.	.	\$560,000 00
DEPOSIT.			
United States bonds,	.	.	\$560,000 00
INCOME.			
No transactions, 1899.			

DETAILS No. 470.

SPRINGFIELD MUTUAL LIFE ASSOCIATION TRUST DEPOSIT.

TRANSACTIONS, 1899.			
RECEIPTS.			
For certificate of deposit, Springfield Na-			
tional Bank,	.	.	\$10,240 00
PAYMENTS.			
Paid association,	.	.	\$10,240 00
No deposit.			
INCOME.			
No transactions, 1899.			

STATEMENT IX.

Trust Deposits.

DETAILS 471 TO 478.

DETAILS No. 471.		
STATE MUTUAL LIFE INSURANCE COMPANY TRUST DEPOSIT.		
No transactions, 1899.		
DEPOSIT.		
United States bonds,	.	\$150,000 00
INCOME.		
RECEIPTS.		
Income, 1899,	.	\$6,000 00
PAYMENTS.		
Paid company,	.	\$6,000 00

DETAILS No. 472.		
THAMES AND MERSEY MARINE INSURANCE COMPANY TRUST DEPOSIT.		
No transactions, 1899.		
DEPOSIT.		
United States bonds,	.	\$100,000 00
INCOME.		
RECEIPTS.		
Income, 1899,	.	\$5,000 00
PAYMENTS.		
Paid company,	.	\$5,000 00

DETAILS No. 478.		
THURINGIA INSURANCE COMPANY TRUST DEPOSIT.		
TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	\$200,000 00	\$400,000 00
United States bonds,	200,000 00	

STATEMENT IX. Trust Deposits. DETAILS 474.

THURINGIA INSURANCE COMPANY TRUST DEPOSIT — *Concl'd.*

PAYMENTS.		
For United States bonds,	. . . . .	\$200,000 00
Paid the company,	. . . . .	200,000 00
		<hr/> \$400,000 00
DEPOSIT.		
United States bonds,	. . . . .	\$200,000 00
		<hr/>
INCOME.		
RECEIPTS.		
Income, 1899,	. . . . .	\$6,500 00
		<hr/>
PAYMENTS.		
Paid company,	. . . . .	\$6,500 00
		<hr/>

DETAILS No. 474.

UNION MARINE INSURANCE COMPANY TRUST DEPOSIT.

TRANSACTIONS, 1899.		
RECEIPTS.		
Cash to invest,	. . . . .	\$3,000 00
Principal Boston & Lowell Railroad Com-		
pany bonds,	. . . . .	3,000 00
		<hr/> \$6,000 00
PAYMENTS.		
For Fitchburg Railroad bonds,	. . . . .	\$3,000 00
Paid company,	. . . . .	3,000 00
		<hr/> \$6,000 00
DEPOSIT.		
Boston & Albany Railroad bonds,	. . . . .	\$4,000 00
Boston & Maine Railroad bonds,	. . . . .	7,000 00
Eastern Railroad bonds,	. . . . .	68,445 35
Fitchburg Railroad bonds,	. . . . .	3,000 00
Old Colony Railroad bonds,	. . . . .	4,000 00
		<hr/> \$86,445 35
Metropolitan water loan bonds,	. . . . .	14,000 00
		<hr/> \$100,445 35
		<hr/>
INCOME.		
RECEIPTS.		
Income, 1899,	\$5,132 06
		<hr/>
PAYMENTS.		
Paid company,	\$5,132 06
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STATEMENT IX.	Trust Deposits.	DETAILS 475.
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DETAILS No. 475.

UNITED STATES INDEMNITY SOCIETY TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
Fitchburg Railroad bond, . . . . .	. . . . .	\$1,000 00
INCOME.		
RECEIPTS.		
Income, 1899,	\$40 00	
Cash on hand Jan. 1, 1899,	60 00	\$100 00
No payments.		
Cash on hand Jan. 1, 1900, . . . . .	. . . . .	\$100 00

BERKSHIRE LIFE INSURANCE COMPANY TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
United States bonds, . . . . .	. . . . .	\$100,000 00
INCOME.		
No transactions, 1899.		

MASSACHUSETTS MASONIC LIFE ASSOCIATION TRUST DEPOSIT.

No transactions, 1899.		
DEPOSIT.		
Certificate of deposit, Chicopee National Bank, . . . . .	. . . . .	\$3,000 00
INCOME.		
No transactions, 1899.		

STATEMENT IX.

Trust Deposits.

MINNESOTA SAVINGS FUND AND INVESTMENT COMPANY
TRUST DEPOSIT.

No transactions, 1899.

DEPOSIT.

Certificates of deposit, —

Franklin County National Bank, . . .	\$9,898 24	
Granite National Bank, Quincy, . . .	5,000 00	
Hampden Loan and Trust Company, . . .	18,383 99	
Pyncheon National Bank, Springfield, . . .	11,778 16	
Springfield National Bank, . . .	20,416 67	
		\$65,477 06

INCOME.

No transactions, 1899.

STATEMENT X. — RESOURCES AND LIABILITIES.

STATEMENT No. X.
RESOURCES AND LIABILITIES.

Statement XI.	<i>Resources</i>		
	Abolition of grade crossings loan sinking fund,	\$683,805 40	
	Armory loan sinking fund,	408,418 70	
	Boston, Hartford & Erie Railroad sinking fund,	3,811,624 30	
	Fitchburg Railroad securities loan sinking fund,	5,000,000 00	
	Harbor improvement loan sinking fund,	59,682 07	
	Massachusetts war loan sinking fund,	24,393 25	
	Medfield Insane Asylum loan sinking fund,	212,367 74	
	Metropolitan parks loan sinking fund,	393,015 16	
	Metropolitan sewerage loan sinking fund,	361,416 59	
	Metropolitan water loan sinking fund,	1,349,332 97	
	Prison and hospital loan sinking fund,	30,014 82	
	State highway loan sinking fund,	260,517 62	
	State House loans sinking fund,	3,172,549 06	
		\$15,767,137 68	
	Add market value,	600,000 00	
	Fitchburg Railroad stock, etc., . . . . .	. . . . .	\$16,367,137 68 7,000,000 00
	Total resources, . . . . .	. . . . .	\$23,367,137 68
Statement XII.	<i>Liabilities.</i>		
	Scrip issued for abolition of grade crossings loan,	\$8,000,000 00	
	Scrip issued for armory loan,	1,460,000 00	
	Scrip loaned Boston, Hartford & Erie Railroad Corporation,	3,618,729 40	
	Scrip issued for Fitchburg Railroad securities loan,	5,000,000 00	
	Scrip issued for harbor improvement loan,	500,000 00	
	Scrip issued for Massachusetts war loan,	1,135,000 00	
	Scrip issued for Massachusetts Hospital for Consumptives loan,	172,500 00	
	Amount carried forward,	\$19,886,229 40	

STATEMENT X.—RESOURCES AND LIABILITIES.

RESOURCES AND LIABILITIES — *Concluded.*

<i>Amount brought forward,</i>		\$19,886,229 40
Scrip issued for Massachusetts Hospital for Epileptics loan,	245,000 00	
Scrip issued for the Medfield Insane Asylum loan,	1,025,000 00	
Scrip issued for the metropolitan parks loan,	6,725,000 00	
Scrip issued for the metropolitan parks loan, series two,	2,700,000 00	
Scrip issued for metropolitan sewerage loan,	7,990,000 00	
Scrip issued for metropolitan water loan,	20,000,000 00	
Scrip issued for the State highway loan,	2,700,000 00	
State House loan, 1901,	2,335,000 00	
Scrip issued for State House construction loan,	3,850,000 00	
Amounts due from the treasury and uncalled for Dec. 31, 1899,	5,646 67	
Total liabilities,		\$67,461,876 07

STATEMENT No. XI.

RESOURCES IN DETAIL.

Detail	<i>Productive Property.</i>		
	Abolition of grade crossings loan sinking fund:		
383	State bonds,	\$100,000 00	
	County, city and town securities,	544,600 00	
	Boston & Albany Railroad bonds,	20,000 00	
	Cash,	19,205 40	
			\$683,805 40
384	Armory loan sinking fund:		
	County, city and town securities,	\$379,850 00	
	Cash,	28,568 70	
			408,418 70
385	Boston, Hartford & Erie Railroad loan sinking fund:		
	Boston, Hartford & Erie Railroad bonds,	\$1,895,988 40	
	Cash,	1,915,635 90	
			3,811,624 30
	Fitchburg Railroad securities loan sinking fund:		
	Fitchburg Railroad bonds,	\$5,000,000 00	
			5,000,000 00
	<i>Amount carried forward,</i>		\$9,903,848 40

STATEMENT XI.—RESOURCES IN DETAIL.

RESOURCES IN DETAIL — *Continued.*

Detail	<i>Amount brought forward, . . .</i>	<i>. . .</i>	\$9,903,848 40
386	Harbor improvement loan sinking fund:		
	County, city and town securities, . . .	\$58,000 00	
	Cash,	1,682 07	
			59,682 07
387	Massachusetts war loan sinking fund:		
	County, city and town securities, . . .	\$18,000 00	
	Cash,	6,393 25	
			24,393 25
388	Medfield Insane Asylum loan sinking fund:		
	County, city and town securities, . . .	\$140,700 00	
	Boston & Albany Railroad bonds, . . .	70,000 00	
	Cash,	1,667 74	
			212,367 74
389	Metropolitan parks loan sinking fund:		
	County, city and town securities, . . .	\$303,114 61	
	Cash,	89,900 55	
			393,015 16
390	Metropolitan sewerage loan sinking fund:		
	County, city and town securities, . . .	\$336,280 00	
	Cash,	25,136 59	
			361,416 59
392	Metropolitan water loan sinking fund:		
	County, city and town securities, . . .	\$1,389,754 47	
	Cash,	9,578 50	
			1,349,332 97
393	Prison and hospital loan sinking fund:		
	County, city and town securities, . . .	\$21,615 00	
	Cash,	8,399 82	
			30,014 82
394	State highway loan sinking fund:		
	County, city and town securities, . . .	\$224,896 00	
	Boston & Albany Railroad bonds, . . .	30,000 00	
	Cash,	5,621 62	
			260,517 62
395	State House loans sinking fund:		
	County, city and town securities, . . .	\$2,478,118 06	
	Boston & Albany Railroad bonds, . . .	580,000 00	
	Cash,	114,431 00	
			3,172,549 06
	<i>Amount carried forward, . . .</i>	<i>. . .</i>	\$15,767,137 68

STATEMENT XI.—RESOURCES IN DETAIL.

RESOURCES IN DETAIL—*Concluded.*

Detail	<i>Amount brought forward, . . .</i>		\$15,767,137 68
	Add for market value of above sinking funds over par, . . .	\$600,000 00	
	Land in Boston harbor (estimated), etc.,	7,000,000 00	7,600,000 00
	Total resources,		\$23,367,137 68

STATEMENT No. XII.

DEBTS AND LIABILITIES IN DETAIL.

<i>Abolition of Grade Crossings Loan, Three and One-half Per Cent.</i>				
Issued Nov. 1, 1893,	} due Nov. 1, 1928,		\$400,000 00	
Jan. 15, 1894,			100,000 00	
Dec. 12, 1895,			500,000 00	
Sept. 24, 1896,			400,000 00	
Sept. 25, 1896,			100,000 00	
Sept. 28, 1896,			250,000 00	
Sept. 29, 1896,			400,000 00	
Nov. 2, 1896,			270,000 00	
Nov. 4, 1896,			80,000 00	
Nov. 27, 1896,			250,000 00	
Dec. 1, 1896,			600,000 00	
Dec. 2, 1896,			250,000 00	
Dec. 4, 1896,			256,000 00	
Dec. 8, 1896,			644,000 00	
Aug. 22, 1898, due May 1, 1928, .		1,500,000 00		
<i>Three Per Cent.</i>				
Issued Nov. 28, 1894,	} due Nov. 1, 1923,		150,000 00	
Jan. 30, 1895,			75,000 00	
Feb. 4, 1895,			175,000 00	
March 4, 1895,			100,000 00	
June 15, 1899,	} due May 1, 1929,		250,000 00	
Oct. 7, 1899,			1,250,000 00	
<i>Armory Loan, Three Per Cent.</i>				\$8,000,000 00
Issued Jan. 11, 1889,	} due Sept. 1, 1918,		\$500,000 00	
Jan. 12, 1889,			315,000 00	
June 22, 1889,			15,000 00	
Sept 1, 1890,	} due Sept. 1, 1920,		40,000 00	
Jan. 7, 1891,			15,000 00	
Jan. 25, 1892,	} due Sept. 1, 1921,		5,000 00	
Feb. 16, 1892,			80,000 00	
April 19, 1892,			10,000 00	
<i>Amounts carried forward, . . .</i>			\$980,000 00	\$8,000,000 00

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.		
DEBTS AND LIABILITIES IN DETAIL — <i>Continued.</i>		
Amounts brought forward,	\$980,000 00	\$8,000,000 00
Issued Feb. 16, 1893, due Sept. 1, 1922, .	100,000 00	
July 1, 1894, due Sept. 1, 1923, .	110,000 00	
Dec. 12, 1895, { due Sept. 1, 1925, {	25,000 00	
Feb. 19, 1896, {	125,000 00	
March 1, 1897, due March 1, 1927, .	120,000 00	
		1,460,000 00
<i>Boston, Hartford & Erie Railroad Bonds.</i> (Interest at five per cent., payable in London)		
Issued. Due.		
£60,000 July 1, 1868,)		
100,000 Jan. 1, 1869,)		
160,000 July 1, 1869,) Jan. 1, 1900,	£743,600 00	
423,600 July 1, 1869,)		
At	4.8665	
		3,618,729 40
<i>Fitchburg Railroad Securities Loan, Three and One-half Per Cent.</i>		
Issued Aug. 1, 1893, due Aug. 1, 1913, .	. . .	5,000,000 00
<i>Harbor Improvement Loan, Three and One-half Per Cent.</i>		
Issued June 18, 1897, due Jan. 1, 1937, .	. . .	500,000 00
<i>Massachusetts Hospital for Consumptives Loan, Three Per Cent.</i>		
Issued Dec. 17, 1895, { due Nov. 1, 1925, {	\$150,000 00	
Jan. 27, 1898, {	22,500 00	
		172,500 00
<i>Massachusetts Hospital for Epileptics Loan, Three Per Cent.</i>		
Issued Dec. 12, 1895, { due Nov. 1, 1925, {	\$10,000 00	
Dec. 14, 1895, {	150,000 00	
June 15, 1899, due May 1, 1929, .	85,000 00	
		245,000 00
<i>Massachusetts War Loan, Three Per Cent.</i>		
Issued Aug. 22, 1898, due Nov. 1, 1925, .	\$1,000,000 00	
June 15, 1899, due April 1, 1928, {	100,000 00	
	85,000 00	
		1,185,000 00
<i>Medfield Insane Asylum Loan, Three and One-half Per Cent.</i>		
Issued June 22, 1894, due April 1, 1924, .	\$700,000 00	
July 22, 1895, due April 1, 1915, .	300,000 00	
June 21, 1897, due April 1, 1927, .	25,000 00	
		1,025,000 00
Amount carried forward, . . . . .	. . .	\$21,156,229 40

STATEMENT XII.—DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Continued.*

Amount brought forward,		\$21,156,229 40	
<i>Metropolitan Parks Loan, Three and One-half Per Cent.</i>			
Issued April 1, 1894,)	} due Jan. 1, 1934, {	\$1,000,000 00	
July 1, 1894,)		100,000 00	
July 22, 1895,)		200,000 00	
Nov. 27, 1896,)		200,000 00	
Dec. 1, 1896,)		100,000 00	
Dec. 2, 1896,)		550,000 00	
Dec. 5, 1896,)		100,000 00	
Dec. 8, 1896,)		100,000 00	
Dec. 10, 1896,)		} due Jan. 1, 1936, {	15,000 00
Dec. 11, 1896,)			100,000 00
Dec. 16, 1896,)			100,000 00
Dec. 17, 1896,)			135,000 00
Jan. 1, 1897,)			300,000 00
Jan. 1, 1897,)			300,000 00
June 24, 1897, due Jan. 1, 1937, .		1,400,000 00	
Aug. 22, 1898, due July 1, 1938, .		1,000,000 00	
<i>Three Per Cent.</i>			
Issued June 15, 1899, due July 1, 1939, .	1,025,000 00	6,725,000 00	
<i>Metropolitan Parks Loan, Series Two, Three and One-half Per Cent.</i>			
Issued May 1, 1894, due Jan. 1, 1934, .	\$500,000 00		
Jan. 19, 1897,)	} due Jan. 1, 1936, {		500,000 00
June 10, 1897,)			100,000 00
June 10, 1897, due Jan. 1, 1937, .			1,000,000 00
Aug. 22, 1898, due July 1, 1938, .			100,000 00
<i>Three Per Cent.</i>			
Issued June 15, 1899, due July 1, 1939, .	500,000 00	2,700,000 00	
<i>Metropolitan Sewerage Loan, Three Per Cent.</i>			
Dated April 5,)	} 1890; due Jan. 1, 1930, {	\$50,000 00	
April 7,)		50,000 00	
April 8,)		450,000 00	
April 9,)		150,000 00	
April 11,)		100,000 00	
April 14,)		1,090,000 00	
April 16,)		50,000 00	
April 17,)		110,000 00	
April 19,)		400,000 00	
April 28,)		250,000 00	
May 24,)		150,000 00	
July 29,)		150,000 00	
Amounts carried forward,		\$3,000,000 00 \$30,581,229 40	

STATEMENT XII.—DEBTS AND LIABILITIES IN DETAIL.			
DEBTS AND LIABILITIES IN DETAIL—Continued.			
Amounts brought forward, . . .		\$3,000,000 00	\$30,581,229 40
Dated Feb. 13, } Mar. 1, } 1891; due Jan. 1, 1930, { Mar. 26, } Jan. 26, } Feb. 8, } Feb. 10, } Mar. 22, } June 13, } 1892; due Jan. 1, 1930, { June 14, } July 7, } Aug. 4, } Nov. 15, } Nov. 22, } Jan. 11, } Jan. 17, } Feb. 3, } 1893; due Jan. 1, 1930, { Feb. 16, } Mar. 1, } Mar. 29, } May 1, } Oct. 19, } Oct. 30, } 1894; due Jan. 1, 1930, { Nov. 26, } Dec. 13, } April 27, 1895, } Dec. 8, 1896, } due Jan. 1, 1930, { Aug. 27, 1898, }		50,000 00 300,000 00 18,000 00 35,000 00 4,000 00 25,000 00 50,000 00 200,000 00 236,000 00 150,000 00 150,000 00 3,000 00 200,000 00 30,000 00 30,000 00 20,000 00 405,000 00 25,000 00 69,000 00 464,000 00 4,000 00 1,000 00 25,000 00 6,000 00 300,000 00 30,000 00 5,000 00	
Three and One-half Per Cent. Dated June 21, 1897, } June 21, 1897, } due Jan. 1, 1930, { June 1, 1898, }		70,000 00 10,000 00 215,000 00	
Metropolitan Sewerage Loan, Three Per Cent. [Neponset System.]			6,130,000 00
Issued Aug. 6, 1895, } Feb. 19, 1896, } due Mar. 1, 1935, { Dec. 8, 1896, } June 15, 1899, due Mar. 1, 1936, .		\$300,000 00 50,000 00 150,000 00 25,000 00	
Three and One-half Per Cent. Issued June 21, 1897, } June 1, 1898, } due Mar. 1, 1935, {		300,000 00 35,000 00	
Metropolitan Sewerage Loan, Three Per Cent. [High Level.]			860,000 00
Issued June 15, 1899, due July, 1939, . . . .		. . . .	1,000,000 00
Amount carried forward, . . . .		. . . .	\$38,571,229 40

STATEMENT XII.—DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL—Continued.

Amount brought forward,		\$38,571,229 40
<i>Metropolitan Water Loan, Three and One-half Per Cent.</i>		
Issued Sept 3,)	1895; due July 1, 1935, }	\$500,000 00
Oct. 3,)		200,000 00
Oct. 4,)		200,000 00
Oct. 9,)		525,000 00
Oct. 10,)		200,000 00
Oct. 11,)		100,000 00
Oct. 12,)		100,000 00
Oct. 21,)		100,000 00
Oct. 22,)		100,000 00
Nov. 16,)		100,000 00
Dec. 7,)		100,000 00
Mar. 17,)		100,000 00
May 6,)		250,000 00
May 8,)		250,000 00
May 12,)		250,000 00
May 15,)	1895; due July 1, 1935, }	250,000 00
May 19,)		450,000 00
May 22,)		250,000 00
May 26,)		200,000 00
May 27,)		100,000 00
May 28,)		25,000 00
June 23,)		125,000 00
Oct. 16,)		100,000 00
Oct. 18,)		65,000 00
Oct. 19,)		60,000 00
Oct. 20,)		125,000 00
Oct. 21,)		175,000 00
Nov. 27,)		600,000 00
Dec. 1,)		400,000 00
Dec. 2,)		565,000 00
Dec. 3,)		335,000 00
Dec. 7,)		100,000 00
Feb. 9, 1897, due July 1, 1935, .		6,000,000 00
Jan. 13, 1898, { due Jan. 1, 1938, }		2,000,000 00
Mar. 2, 1898, {		2,000,000 00
<i>Three Per Cent.</i>		
Issued June 15, 1899, due July 1, 1939, .		3,000,000 00
<i>State Highway Loan, Three and One-half Per Cent.</i>		20,000,000 00
Issued July 19, 1894,)	due April 1, 1920, }	\$250,000 00
July 30, 1894,)		50,000 00
June 4, 1895,)		400,000 00
Nov. 27, 1896,)		200,000 00
Dec. 1, 1896,)		400,000 00
June 10, 1897, due April 1, 1927, .		700,000 00
Aug. 28, 1898, due April 1, 1928, .		300,000 00
Amounts carried forward,		\$2,300,000 00 \$58,571,229 40

STATEMENT XII.—DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL—*Continued.*

<i>Amounts brought forward, . . .</i>	\$2,300,000 00	\$58,571,229 40
<i>Three Per Cent.</i>		
Issued June 15, 1899, due April 1, 1929, .	400,000 00	2,700,000 00
<i>State House Loan, 1901, Three per Cent.</i>		
Dated Dec. 12, 1888,)	\$500,000 00	
June 18, 1889,)	130,000 00	
Nov. 22, 1892,)	100,000 00	
Dec. 27, 1892,) due July 1, 1901, {	100,000 00	
April 11, 1893,)	100,000 00	
Oct. 25, 1893,)	5,000 00	
<i>Three and One-half Per Cent.</i>		
Dated Nov. 13, 1893,)	200,000 00	
Nov. 20, 1893,)	200,000 00	
Nov. 21, 1893,)	100,000 00	
Oct. 11, 1894,) due July 1, 1901, {	400,000 00	
Nov. 27, 1896,)	250,000 00	
Dec. 1, 1896,)	250,000 00	2,335,000 00
<i>State House Construction Loan, Three Per Cent.</i>		
Dated July 22, 1889,)	\$1,500,000 00	
Nov. 5, 1889,)	100,000 00	
Dec. 10, 1889,) due April 1, 1909, {	100,000 00	
Dec. 20, 1889,)	200,000 00	
Jan. 3, 1890,)	600,000 00	
July 24, 1895, due April 1, 1915, .	550,000 00	
Sept. 12, 1897, due April 1, 1917, .	125,000 00	
June 10, 1898, due April 1, 1918, .	50,000 00	
<i>State House Construction Loan, Three and One-half Per Cent.</i>		
[Memorial Hall.]		
Issued Nov. 27, 1896, due April 1, 1916, .	250,000 00	
<i>State House Construction Loan, Three and One-half Per Cent.</i>		
[Bulfinch Front.]		
Issued Dec. 1, 1896, due April 1, 1916, .	375,000 00	3,850,000 00
Total funded debt,		\$67,456,229 40
<i>Sums due from the Treasury and not called for Dec. 31, 1899, interest.</i>		
Abolition grade crossings loan, . . .	\$2,135 00	
Bounty loan,	112 50	
Fitchburg Railroad securities loan, . .	122 50	
Metropolitan parks loan,	87 50	
<i>Amounts carried forward, . . .</i>	\$2,457 50	\$67,456,229 40

STATEMENT XII. — DEBTS AND LIABILITIES IN DETAIL.

DEBTS AND LIABILITIES IN DETAIL — *Concluded.*

<i>Amounts brought forward,</i> . . .	\$2,457 50	\$67,456,229 40
Metropolitan sewerage, Neponset valley, loan,	122 50	
Metropolitan water loan,	2,712 50	
Massachusetts war loan,	90 00	
State House construction loan,	125 00	
	\$5,507 50	
Cattle Commissioners, . . . \$15 00		
Bounties to Massachusetts vol- unteers, 120 00		
Militia bounty, 4 17		
	139 17	5,646 67
Total debts and liabilities,		\$67,461,876 07

STATEMENT No. XIII.

FUNDS THE INCOME OF WHICH IS SPECIFICALLY APPROPRIATED.

Detail		
896	Harbor compensation fund, . . .	\$258,322 63
897	Massachusetts school fund, . . .	4,270,548 14
898	Rogers book fund,	1,000 00
899	Technical educational fund, Com- monwealth's grant,	140,027 25
400	Technical educational fund, United States grant,	219,000 00
401	Todd normal school fund, . . .	12,100 00
	<i>Other Funds.</i>	
402	Abolition of grade crossings loan fund,	2,384,236 43
405	Bar examiners' fund,	120 00
406	Board of Registration in Dentistry fund,	1,269 68
407	Board of Registration in Medicine fund,	4,639 96
408	Board of Registration in Pharmacy fund,	309 15
409	Commonwealth flats improvement fund,	518,735 30
410	Harbor improvement loan fund, . .	244,735 89
411	Land registration fund,	2,627 92
	<i>Amount carried forward,</i> . . .	\$8,062,672 35

STATEMENT XIII.—FUNDS, INCOME, ETC.

FUNDS, INCOME, ETC.—*Concluded.*

	<i>Amount brought forward, . . .</i>	\$8,052,672 35	
412	Improvement of South Bay, Boston, fund, . . .	35,890 36	
413	Massachusetts Hospital for Consumptives loan fund, . . .	109 35	
414	Massachusetts Hospital for Epileptics loan fund, . . .	85,100 17	
415	Massachusetts war loan fund, . . .	9,195 83	
416	Massachusetts volunteers' fund, . . .	41,502 04	
417	Medfield Insane Asylum loan fund, . . .	2,018 45	
418	Metropolitan parks loan fund, . . .	749,523 28	
419	Metropolitan parks loan fund, series two, . . .	707,653 97	
420	Metropolitan parks loan fund, Nantasket, . . .	597,578 04	
421	Metropolitan parks trust fund, . . .	15,000 00	
422	Metropolitan sewerage loan fund, . . .	73,557 18	
423	Metropolitan sewerage loan fund, high-level sewer, . . .	949,765 53	
424	Metropolitan sewerage loan fund, Neponset system, . . .	19,664 77	
425	Metropolitan water loan fund, . . .	1,771,758 76	
426	State highway loan fund, . . .	423,465 92	
427	State House loan fund, 1901, . . .	35,824 69	
428	State House construction loan fund, . . .	29,446 24	
429	State House construction loan fund, Bulfinch front, . . .	41,643 27	
430	State House construction loan fund, Memorial Hall, . . .	36,355 82	
		\$13,677,726 02	
	Add market value, . . .	300,000 00	\$13,977,726 02
	<i>Lyman and Industrial Schools Funds.</i>		
	In hands of treasurer of the institutions, . . .	\$69,706 84	
	Land in Boston harbor and sundry funds brought forward, . . .	23,367,137 68	
			23,436,844 52
	Total productive property of the Commonwealth, . . .	.	\$37,414,570 54

STATEMENT XIV.—TRUST FUNDS IN DETAIL.

STATEMENT No. XIV.

TRUST FUNDS IN DETAIL.

Detail			
396	<i>Harbor Compensation Fund.</i>		
	County, city and town scrip,	\$239,000 00	
	Cash,	19,322 63	
			\$258,322 63
397	<i>Massachusetts School Fund.</i>		
	State bonds,	\$2,000 00	
	County, city and town scrip,	2,385,536 50	
	Boston & Albany Railroad bonds,	1,500,000 00	
	Fitchburg Railroad bonds,	275,000 00	
	Cash,	108,011 64	
			4,270,548 14
398	<i>Rogers Book Fund.</i>		
	County, city and town scrip, . . . . .	. . . . .	1,000 00
399	<i>Technical Educational Fund, Commonwealth's Grant.</i>		
	County, city and town scrip,	\$139,500 00	
	Cash,	527 25	
			140,027 25
400	<i>Technical Educational Fund, United States Grant.</i>		
	Boston & Albany Railroad bonds, . . . . .	. . . . .	219,000 00
401	<i>Todd Normal School Fund.</i>		
	County, city and town scrip, . . . . .	. . . . .	12,100 00
402	<i>Abolition of Grade Crossings Loan Fund</i>		
	County, city and town scrip,	\$221,000 00	
	Cash,	2,163,236 43	
			2,384,236 43
405	<i>Bar Examiners' Fees Fund.</i>		
	Cash, . . . . .	. . . . .	120 00
406	<i>Board of Registration in Dentistry Fund.</i>		
	Cash, . . . . .	. . . . .	1,269 68
407	<i>Board of Registration in Medicine Fund.</i>		
	Cash, . . . . .	. . . . .	4,639 96
408	<i>Board of Registration in Pharmacy Fund.</i>		
	Cash, . . . . .	. . . . .	309 15
	<i>Amount carried forward, . . . . .</i>	. . . . .	\$7,291,573 24

STATEMENT XIV.—TRUST FUNDS IN DETAIL.

TRUST FUNDS IN DETAIL—*Continued.*

Detail	<i>Amount brought forward,</i> . . .	. . .	\$7,291,573 24
409	<i>Commonwealth Flats Improvement Fund.</i>		
	County, city and town scrip, . . .	\$459,769 88	
	Cash,	58,965 92	
			518,735 80
410	<i>Harbor Improvement Loan Fund.</i>		
	County, city and town scrip, . . .	\$40,000 00	
	Cash,	204,785 89	
			244,785 89
411	<i>Land Registration Fund.</i>		
	Cash, . . . . .	. . .	2,627 92
412	<i>Improving South Bay in the City of Boston Fund.</i>		
	Cash, . . . . .	. . .	85,890 86
413	<i>Massachusetts Hospital for Consumptives Loan Fund.</i>		
	Cash, . . . . .	. . .	109 85
414	<i>Massachusetts Hospital for Epileptics Loan Fund.</i>		
	Cash, . . . . .	. . .	85,100 17
415	<i>Massachusetts War Loan Fund.</i>		
	Cash, . . . . .	. . .	9,195 83
416	<i>Massachusetts Volunteers' Fund.</i>		
	County, city and town scrip, . . .	\$41,000 00	
	Cash,	502 04	
			41,502 04
417	<i>Medfield Insane Asylum Loan Fund.</i>		
	Cash, . . . . .	. . .	2,018 45
418	<i>Metropolitan Parks Loan Fund.</i>		
	County, city and town scrip, . . .	\$40,725 00	
	Cash,	708,798 28	
			749,523 28
419	<i>Metropolitan Parks Loan Fund, Series Two.</i>		
	County, city and town scrip, . . .	\$389,521 48	
	Cash,	318,132 54	
			707,653 97
420	<i>Metropolitan Parks Loan Fund, Nantasket.</i>		
	County, city and town scrip, . . .	\$409,375 00	
	Cash,	188,203 04	
			597,578 04
	<i>Amount carried forward,</i> . . .	. . .	\$10,281,243 84

STATEMENT XIV.—TRUST FUNDS IN DETAIL.

TRUST FUNDS IN DETAIL—*Concluded.*

Detail	<i>Amount brought forward,</i>		\$10,281,243 84
421	<i>Metropolitan Parks Trust Fund.</i>		
	Cash,		15,000 00
422	<i>Metropolitan Sewerage Loan Fund.</i>		
	Cash,		73,557 18
423	<i>Metropolitan Sewerage Loan Fund, High-level Sewer.</i>		
	Cash,		949,765 53
424	<i>Metropolitan Sewerage Loan Fund, Neponset River Valley.</i>		
	Cash,		19,664 77
425	<i>Metropolitan Water Loan Fund.</i>		
	County, city and town scrip,	\$1,320,052 00	
	Cash,	451,706 76	
			1,771,758 76
426	<i>State Highway Loan Fund.</i>		
	Cash,		423,465 92
427	<i>State House Loan, 1901.</i>		
	Cash,		35,824 69
428	<i>State House Construction Loan Fund.</i>		
	Cash,		29,446 24
429	<i>State House Construction Loan Fund, Bulfinch Front.</i>		
	Cash,		41,643 27
430	<i>State House Construction Loan Fund, Memorial Hall.</i>		
	Cash,		36,355 82
			\$13,677,726 02
	<i>Recapitulation.</i>		
	Total amount of sinking funds, as per Statement XI.,		\$15,767,137 68
	Total amount of trust funds,		13,677,726 02
			\$29,444,863 70
	Total amount of securities in the sinking and trust funds,		\$21,235,495 85
	Total amount of cash in the above funds,		\$8,209,367 85

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

STATEMENT No. XV.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL.

[Pub. Stat., chap. 119, sects. 215 and 218; Acts 1883, chap. 359; 1885, chap. 185.]

Detail			
431	Atlantic Mutual Life Insurance Company trust deposit,—		
	Certificate of deposit, Packard National Bank,	\$5,000 00	
	Certificate of deposit, Franklin County National Bank,	8,800 00	
	United States bonds,	1,000 00	
			\$9,800 00
432	Atlas Assurance Company, London, Eng., trust deposit,—		
	City of Boston bonds,	\$180,000 00	
	State highway bonds,	20,000 00	
			200,000 00
433	Boston, Cape Cod & New York Canal Company, Incorporated,—		
	Cash on hand Jan. 1, 1900, . . . .	. . . .	200,000 00
434	Boston Elevated Railway Company trust deposit,—		
	Massachusetts war loan bonds, . .	\$200,000 00	
	Metropolitan sewerage, Neponset valley, loan bonds,	185,000 00	
	State House construction loan bonds,	125,000 00	
	Armory loan bonds,	40,000 00	
			500,000 00
435	Boston Mutual Life Association trust deposit,—		
	City of Boston bonds,	\$1,000 00	
	of Haverhill bonds,	1,000 00	
	of Lynn bonds,	5,000 00	
	of Providence (R. I.) bonds, . . .	2,000 00	
	of Quincy bond,	500 00	
	Armory loan bonds,	5,000 00	
	Boston & Albany Railroad bonds, .	2,000 00	
	Fitchburg Railroad bonds,	4,000 00	
	Cash on hand, Jan. 1, 1900, . . .	2,000 00	
			22,500 00
436	British and Foreign Marine Insurance Company trust deposit,—		
	Boston & Lowell Railroad bonds, .	\$100,000 00	
	Boston & Maine Railroad bonds, .	1,000 00	
	Boston, Clinton, Fitchburg & New Bedford Railroad bonds,	2,000 00	
	Eastern Railroad bonds,	22,839 80	
	<i>Amounts carried forward,</i>	\$125,839 80	\$932,300 00

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Continued.

Detail	Amounts brought forward, . . .	\$125,839 80	\$932,300 00
	British and Foreign Marine Insurance Company trust deposit— <i>Con.</i>		
	Fitchburg Railroad bonds, . . .	30,000 00	
	New York & New England Railroad bonds, . . .	50,000 00	
	Old Colony Railroad bonds, . . .	87,000 00	
	Metropolitan parks loan bonds, . . .	12,000 00	
			304,839 80
437	Employers' Liability Assurance Corporation (Limited) of London, Eng., trust deposit,—		
	City of Lynn bonds, . . .	\$50,000 00	
	Town of Andover bonds, . . .	50,000 00	
	Dexter & Piscataquis Railroad bonds, . . .	35,000 00	
	State House construction loan bonds, . . .	15,000 00	
			150,000 00
438	Colonial Life Association trust deposit,—		
	Certificates of deposit, Atlas National Bank, . . .	. . .	1,185 07
439	Fidelity Benefit Association Trust Deposit,—		
	Illinois Central Railroad Company bonds, . . .	. . .	1,000 00
441	Family Protective Union Trust Deposit,—		
	Certificate of deposit, Beacon Trust Company of Boston, . . .	. . .	409 75
442	Frankfort Marine Accident and Plate Glass Insurance Company trust deposit,—		
	United States bonds, . . .	. . .	200,000 00
444	Gross Loge des Deutschen Ordens der Harugari des Staates Massachusetts trust deposit,—		
	Pass-book, Sumner Savings Bank, East Boston, . . .	\$1,500 00	
	Note of Harmonia Singing Company, . . .	2,000 00	
	of Charles Becker, . . .	1,000 00	
	of Bertha S. and Rudolph Weber, . . .	2,300 00	
	of Edward Rothfuchs, . . .	2,000 00	
	Amounts carried forward, . . .	\$8,800 00	\$1,589,734 62

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Continued.

Detail	<i>Amounts brought forward,</i> . . .	\$8,800 00	\$1,589,784 62
	Gross Loge des Deutschen Ordens der Harugari des Staates Massachusetts trust deposit— <i>Con.</i>		
	Note of Gottlieb Mauch, . . .	1,400 00	
	of John and Caroline Stiet- zle, . . .	1,800 00	
	of Boston Schwaben Verein, . . .	8,500 00	
			20,000 00
445	Grand Lodge of the Sons of St. George trust deposit,—		
	Lawrence Savings Bank book, . . .	. . .	1,000 00
447	John Hancock Mutual Life Insurance Company trust deposit,—		
	Fitchburg Railroad security bonds, . . .	. . .	100,000 00
448	London Assurance Corporation trust deposit,—		
	City of Boston bonds, . . .	. . .	100,000 00
449	Maritime Insurance Company (Limited) trust deposit,—		
	Abolition grade crossings loan bonds, . . .	. . .	100,000 00
450	Magdeburg Fire Insurance Company, Magdeburg, Ger., trust deposit,—		
	United States bonds, . . .	. . .	200,000 00
451	Massachusetts Catholic Order of For- esters trust deposit,—		
	Note of Peter Sullivan, . . .	\$3,000 00	
	of John T. McDonald, . . .	3,000 00	
	of Charles Monagh, . . .	400 00	
	of James Mulcahy, . . .	10,000 00	
	of Terrence and William H. Cavanaugh, . . .	7,000 00	
	of Charles Troll, . . .	2,400 00	
	of James J. McLaughlin, . . .	3,500 00	
	of Mary A. and Thomas T. Doherty, . . .	5,000 00	
	of Celia and Henry Green, . . .	6,500 00	
			40,800 00
452	Massachusetts Mutual Accident Asso- ciation trust deposit,—		
	City of Boston bonds, . . .	\$1,000 00	
	of Cambridge bond, . . .	1,000 00	
	<i>Amounts carried forward,</i> . . .	\$2,000 00	\$2,151,584 62

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Continued.

Detail	Amounts brought forward, . . .	\$2,000 00	\$2,151,534 62
	Massachusetts Mutual Accident Association trust deposit — <i>Con.</i>		
	City of Chicopee bonds, . . .	2,000 00	
	of Detroit (Mich.) bonds, . . .	1,000 00	
	of Everett bond, . . .	1,000 00	
	of Indianapolis (Ind.) bond, . . .	1,000 00	
	of Malden bond, . . .	1,000 00	
	of Quincy bonds, . . .	2,000 00	
	Town of Leominster bond, . . .	1,000 00	
	Boston & Lowell Railroad bond, . . .	1,000 00	
	Maine Central Railroad bond, . . .	1,000 00	
			13,000 00
453	Massachusetts Mutual Life Insurance Company trust deposit, —		
	Armory loan bonds, . . .	. . .	100,000 00
454	Masonic Casualty Company trust deposit, —		
	Fitchburg Railroad Company, shares, . . .	\$1,000 00	
	Willey Savings Bank book, . . .	59 94	
			1,059 94
455	Masonic Equitable Accident Association of the World trust deposit, —		
	Freeman's National Bank stock, . . .	\$600 00	
	Third National Bank stock, . . .	2,800 00	
	Tremont National Bank stock, . . .	500 00	
	National Webster Bank stock, . . .	1,000 00	
	Fitchburg Railroad bonds, . . .	4,000 00	
	United States bonds, . . .	3,000 00	
	Boston Penny Savings Bank stock, . . .	1,000 00	
	Home Savings Bank stock, . . .	1,000 00	
	North End Savings Bank stock, . . .	1,500 00	
	Willey Savings Bank stock, . . .	1,000 00	
			16,400 00
456	Masons' Fraternal Accident Association of America trust deposit, —		
	Town of Westfield note, . . .	\$10,800 00	
	Boston & Albany Railroad stock, . . .	1,300 00	
	Springfield Institution for Savings, . . .	1,000 00	
	Woronoco Savings Bank, . . .	1,000 00	
	Cash on hand Jan. 1, 1900, . . .	1,800 00	
			15,900 00
	Amount carried forward, . . .	. . .	\$2,297,894 56

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Continued.

Detail	<i>Amount brought forward,</i>	.	.	.	\$2,297,894 56
457	Merchants' and Manufacturers' Life Association trust deposit,—				
	City of Chelsea bond,	\$1,000	00		
	Town of Westfield notes,	2,000	00		
	State House construction loan bonds,	3,000	00		
					6,000 00
458	New England Benefit Association of Milford trust deposit,—				
	Town of Methuen notes,	\$500	00		
	United States bonds,	200	00		
					700 00
460	New England Commercial Travellers' Association trust deposit,—				
	City of Boston bonds,	\$3,000	00		
	of Cambridge bonds,	2,000	00		
	of Haverhill bonds,	4,000	00		
	of Marlborough bonds,	3,000	00		
	of Newton bonds,	2,000	00		
	of Waltham bonds,	3,000	00		
	of Worcester bonds,	2,000	00		
	Boston & Albany Railroad bonds,	4,000	00		
	United States bonds,	1,000	00		
					24,000 00
461	New England Mutual Life Insurance Company trust deposit,—				
	United States bonds, . . . . .	.	.	.	100,000 00
462	National Assurance Company of Ireland trust deposit,—				
	City of Boston bonds,	\$120,000	00		
	of Lynn bonds,	15,000	00		
	of Reading (Pa.) bonds,	10,000	00		
	Boston & Maine Railroad bonds,	20,000	00		
	Fitchburg Railroad stock,	35,000	00		
					200,000 00
463	New Zealand Insurance Company of New Zealand trust deposit,—				
	United States bonds, . . . . .	.	.	.	200,000 00
464	Ocean Accident and Guarantee Corporation, Limited, trust deposit,—				
	Abolition grade crossings bonds,	\$31,000	00		
	Armory loan bonds,	64,000	00		
	Metropolitan sewerage loan bonds,	5,000	00		
					100,000 00
	<i>Amount carried forward,</i>	.	.	.	\$2,928,594 56

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Continued.

Detail	<i>Amount brought forward,</i> . . .	. . .	\$2,928,594 56
465	Portuguese Fraternity of the United States of America trust deposit,— Certificate of deposit, National Shawmut Bank, . . .	. . .	1,005 00
466	Reliance Marine Insurance Company, London, Eng., trust deposit,— City of Boston bonds, . . .	. . .	25,000 00
467	Royal Exchange Assurance Company, London, Eng., trust deposit,— City of New York bonds, . . . United States bonds, . . .	\$100,000 00 100,000 00	200,000 00
468	Supreme Council American Legion of Honor trust deposit,— City of Boston bonds, . . . of Cambridge bonds, . . . of Concord (N. H.) bonds, . . . of Detroit (Mich.) bonds, . . . of Gloucester bonds, . . . of Holyoke bonds, . . . of Keene (N. H.) bonds, . . . of Lowell bonds, . . . of Lynn bonds, . . . of Marlborough bonds, . . . of Nashua (N. H.) bonds, . . . of New Britain (Conn.) bonds, . . . of Portsmouth (N. H.) bonds, . . . of Providence (R. I.) bonds, . . . of Quincy bonds, . . . Town of Enfield bonds, . . . of Leominster bonds, . . . of Middleborough bonds, . . . of Needham bonds, . . . of Orange bonds, . . . of Reading bonds, . . . Abolition grade crossings bonds, . . .	\$100,000 00 25,000 00 4,000 00 5,000 00 2,000 00 6,000 00 5,000 00 20,000 00 10,000 00 5,000 00 5,000 00 5,000 00 15,000 00 20,000 00 10,000 00 10,000 00 10,000 00 5,000 00 10,000 00 4,000 00 20,000 00 20,000 00	316,000 00
469	Supreme Council of the Royal Arcanum trust deposit,— United States bonds, . . .	. . .	560,000 00
471	State Mutual Life Insurance Company trust deposit,— United States bonds, . . .	. . .	150,000 00
	<i>Amount carried forward,</i> . . .	. . .	\$4,180,599 56

STATEMENT XV.—TRUST DEPOSITS OF CERTAIN CORPORATIONS.

TRUST DEPOSITS OF CERTAIN CORPORATIONS IN DETAIL—
Concluded.

Detail	<i>Amount brought forward,</i> . . .		\$4,180,599 56
472	Thames and Mersey Marine Insurance Company trust deposit,—		
	United States bonds, . . .		100,000 00
473	Thuringia Insurance Company trust deposit,—		
	United States bonds, . . .		200,000 00
474	Union Marine Insurance Company trust deposit,—		
	Boston & Albany Railroad bonds,	\$4,000 00	
	Boston & Maine Railroad bonds, .	7,000 00	
	Eastern Railroad bonds, . . .	68,445 35	
	Fitchburg Railroad bonds, . . .	3,000 00	
	Old Colony Railroad bonds, . . .	4,000 00	
	Metropolitan parks loan bonds, .	14,000 00	
			100,445 35
475	United States Indemnity Society trust deposit,—		
	Fitchburg Railroad bond, . . .		1,000 00
	Berkshire Life Insurance Company trust deposit,—		
	United States bonds, . . .		100,000 00
	Massachusetts Masonic Life Association trust deposit,—		
	Certificate of deposit, Chicopee National Bank, . . .		3,000 00
	Minnesota Savings Fund and Investment Company trust deposit,—		
	Certificates of deposit,—		
	Franklin County National Bank,	\$9,898 24	
	Granite National Bank, Quincy,	5,000 00	
	Hampden Loan and Trust Company, . . .	18,383 99	
	Pynchon National Bank, Springfield, . . .	11,778 16	
	Springfield National Bank, . . .	20,416 67	
			65,477 06
			\$4,750,521 97

UNPRODUCTIVE PROPERTY.

SCHEDULE OF THE UNPRODUCTIVE PROPERTY OF THE COMMONWEALTH.

PUBLIC BUILDINGS AND INSTITUTIONS.		
State House and land,—		
Building,	\$1,083,320 98	
Land, 63,250 feet at \$9,	569,250 00	\$1,652,570 98
State House extension,—		
Building,	\$4,349,540 41	
Land,	1,556,111 26	5,905,651 67
Commonwealth building, cost,		124,035 00
Insane Asylum, Worcester,—		
Buildings and fixtures,	\$196,758 50	
Land, 113 acres,	22,600 00	219,358 50
Insane Hospital, Worcester,—		
Land and buildings,		1,331,092 52
Insane Hospital, Taunton,—		
Buildings and fixtures,	\$686,328 73	
Land, 185 acres,	28,900 00	715,228 73
Insane Hospital, Northampton,—		
Buildings and fixtures,	\$631,577 36	
Land, 170 acres,	15,000 00	646,577 36
Insane Hospital, Danvers,—		
Buildings and fixtures,	\$1,624,398 94	
Land,	48,742 50	1,673,141 44
Insane Hospital, Westborough,—		
Buildings and fixtures,	\$646,710 29	
Land,	31,392 31	678,102 60
Insane Asylum, Medfield,—		
Buildings and fixtures,	\$1,084,938 20	
Land, 400 acres,	20,250 00	1,105,188 20
Lynman School for Boys, Westborough,—		
Buildings and fixtures,	\$189,008 69	
Land,	24,500 00	213,508 69
Amount carried forward,		\$14,264,455 69

UNPRODUCTIVE PROPERTY.

UNPRODUCTIVE PROPERTY — *Continued.*

<i>Amount brought forward,</i>		\$14,264,455 69
Industrial School for Girls, Lancaster,— Buildings, fixtures and 175 acres land,		173,649 69
Reformatory Prison for Women,— Land and buildings,		481,253 98
Massachusetts Reformatory,— Buildings and fixtures,	\$1,308,995 80	
Land,	14,000 00	1,322,995 80
State Prison, Charlestown,— Buildings and fixtures,	\$1,055,342 04	
Land,	186,096 88	1,241,438 92
State Farm, Bridgewater,— Buildings and fixtures,	\$669,746 53	
Land,	23,082 74	692,829 27
State Almshouse, Tewksbury,— Buildings and fixtures,	\$782,121 03	
Land,	23,900 00	806,021 03
Weights, measures and balances,		5,500 00
State library,		172,848 19
Military camp ground, Framingham,— Buildings, etc.,	\$72,450 99	
Land,	30,668 80	103,119 79
STATE NORMAL SCHOOLS, ETC.		
State Normal Art School,— Buildings and fixtures,	\$180,285 88	
Land,	15,568 00	145,853 88
Bridgewater Normal School,— Buildings and fixtures,	\$307,316 57	
Land,	5,925 00	313,241 57
Framingham Normal School,— Buildings and fixtures,	\$178,018 71	
Land,	8,831 85	186,850 56
Salem Normal School,— Buildings,	\$297,588 43	
Land,	25,000 00	322,588 43
<i>Amount carried forward,</i>		\$20,232,646 80

UNPRODUCTIVE PROPERTY.

UNPRODUCTIVE PROPERTY — *Concluded.*

<i>Amount brought forward,</i>		\$20,232,646 80
Fitchburg Normal School, —		
Expenses,	\$159,617 47	
Land,	22,500 00	182,117 47
Hyannis Normal School, —		
Expenses,	\$127,962 25	
Land,	13,300 00	141,262 25
Lowell Normal School, —		
Expenses,	\$227,949 56	
Land,	23,164 57	251,114 13
North Adams Normal School, —		
Expenses,	\$147,799 11	
Land,	49,325 15	197,124 26
Westfield Normal School, —		
Buildings,	\$232,379 31	
Land,	20,500 00	252,879 31
Worcester Normal School, —		
Buildings and fixtures,	\$156,766 21	
Land from Commonwealth,	25,000 00	
City of Worcester, cash,	15,000 00	196,766 21
Agricultural College, —		
Personal property,	\$123,031 17	
Total value of real estate,	273,561 81	396,592 98
[The town of Amherst contributed for land and buildings the sum of \$75,000.]		
Massachusetts School for the Feeble- Minded, Waltham, —		
Buildings,	\$290,671 48	
Land,	39,005 61	329,677 09
Massachusetts Hospital for Consump- tives, Rutland, —		
Buildings,	\$190,361 88	
Land,	13,060 00	203,421 88
Massachusetts Hospital for Dipsoma- niacs and Inebriates, Foxborough, —		
Buildings,	\$184,647 52	
Land,	24,000 00	208,647 52
Massachusetts Hospital for Epileptics, Monson, —		
Buildings,	\$201,312 72	
Land, 247 acres,	16,350 00	217,662 72
Total,		\$22,809,912 62

INDEX.

INDEX.

A.

	PAGE
Abolition of grade crossings loan,	133, 134, 206, 587-589, 603, 604
Abolition of grade crossings loan fund,	663-665
Abolition of grade crossings loan sinking fund,	620, 621
Acts and Resolves,	259
Actual revenue, 1899,	4-6
Adjutant-General's department,	391
Adulteration of milk, food and drugs,	311, 312
Agent for aiding discharged female prisoners,	512
Agents, Board of Education,	325
Agricultural,	316-320
Agricultural College,	318
Buildings,	530, 531
Scholarships,	318
Trustees' travel and expenses,	318
Agricultural Experiment Station,	317
Agricultural societies,	317
Aid to families of volunteers,	427-440
Aid to normal school attendants,	326
Aid to promote the establishment of free public libraries,	324
Aiding prisoners discharged from Massachusetts Reformatory,	512
Aiding prisoners discharged from State Prison,	511
Allowance to :	
Bickford, Alfred,	560
Brintnall, Norman Y.,	560
Burr, Lemuel,	559
Conneton, Joseph, widow of,	560
Corson, Annie H.,	560
Davis, Samuel T.,	560
Gillis, John S.,	560
Harrison, Christopher,	560
Mack, Thomas W.,	560
Mahoney, James T., Jr., mother of,	559
McNeill, George E.,	560
Rutland, town of,	560
Viles, Jesse A.,	560
Allowance to adjutants, militia,	411
Allowance to officers of the militia,	406-411
American Asylum at Hartford,	327
American Legion of Honor trust deposit,	753, 754
Animals and Provisions, Inspectors of,	567-570

	PAGE
Annual Convention of the Farmers' National Congress,	575
Annual drill,	398-402, 415-417
Annual insurance companies' tax,	86-93
Annuities :	
Barbour, Lavinia A.,	382
Barnard, Alice E.,	381
Bent, George O.,	382
Buckley, Patrick,	381
Bucknam, George C.,	381
Cook, Lavinia,	381
Cox, Joanna L.,	381
Daniels, Mary E.,	381
Darling, Elijah S.,	382
Drummey, Patrick,	381
Fitzgerald, Annie,	382
Garland, Frank L.,	382
Gigger, Elbridge,	382
Grant, Rhoda R.,	382
Hayes, George,	381
Hazzard, Althea,	381, 382
Hemmenway, Liza,	382
Hillman, Samuel,	381
Howland, A. F.,	381
Kelley, James,	381
McDonald, Margaret,	381
Murphy, Margaret,	381
Neil, John O.,	382
Raymond, Ella,	382
Ross, Fanny,	381
Welch, Harry W.,	382
Annuities of Martha Johonnot,	559
Antietam battlefield,	559
Apparatus for examination of engineers,	576
Apportionment of income of Massachusetts school fund, 1899,	657-660
Appropriations for 1899 and expenses for 1898 and 1899,	184-206
Armories, janitors of,	424, 425
Armory loan,	134, 206, 600
Armory loan fund,	666
Armory loan sinking fund,	622, 623
Armory rents,	394-397
Arrangement of the report,	3
Arrest of fugitives from justice,	513
Assayer and Inspector of Liquors,	292
Assessors' books and blanks,	260
Assistance to prisoners discharged from Massachusetts Reforma- tory,	512
Assistance to prisoners discharged from State Prison,	511
Assistant clerks, Senate and House,	220
Assistant district attorneys,	270, 271
Assistant registers of probate and insolvency courts,	268, 269
Assistants to the Attorney-General,	249

	PAGE
Asylum for the Blind,	328
Atlantic Mutual Life Insurance Company trust deposit,	733
Atlas Assurance Company, London, Eng., trust deposit,	734
Attorney-General's department,	249
Auditor's department,	247, 248
Auxiliary visitors, Board of Charity,	387

B.

Ballot boxes for cities and towns,	566
Ballot law Commissioners,	308
Bank tax, national,	83-85
Bar examiners' fund,	666, 667
Bar Examiners, State Board of,	572
Barbour, Lavinia A., annuity,	382
Baring Brothers & Co.,	666
Barnard, Alice E., annuity,	381
Bent, George O., annuity,	382
Berkshire Life Insurance Company, trust deposit,	757
Blind, Asylum for,	328
Blue Book,	259
Board of Agriculture,	316
Board of Arbitration,	291, 292
Board of Bar Examiners,	572
Board of Charity,	387-390
Board of Education,	325, 326, 651
Board of Examiners, militia,	410, 418
Board of Health,	309-311
Board of Insanity,	385, 386
Board of Inspection, militia,	411, 418
Board of Medical Examiners, militia,	411, 418
Board of pauper infants,	378
Board of Railroad Commissioners,	282-284
Board of Registration in Dentistry fund,	667, 668
Board of Registration in Medicine fund,	668, 669
Board of Registration in Pharmacy fund,	305, 306, 670
Boston, Cape Cod & New York Canal Company, Incorporated, trust deposit,	734
Boston east armory,	421
Boston Elevated Railway Company trust deposit,	735
Boston Elevated Railway Company's tax,	118, 580
Boston, Hartford & Erie Railroad loan,	206, 599, 600
Boston, Hartford & Erie Railroad loan sinking fund,	623-626
Boston Mutual Life Association trust deposit,	735, 736
Boston School for Deaf Mutes,	327
Boston south armory,	421
Boundary line between Gay Head and Chilmark,	280
Boundary lines between the Commonwealth and States of New Hampshire and Vermont,	576
Bounties,	14

	PAGE
Bounties to agricultural societies,	317
Bounties to Massachusetts volunteers,	14, 15, 443-454
Bounty loan,	206
Bradford's History of Plymouth Plantation,	155, 571
Bridgewater Normal School :	
Buildings,	523
Expenses,	651, 652
Valuation,	781
British and Foreign Marine Insurance Company trust deposit, .	736
Brown-tail moth, extermination of,	322
Buckley, Patrick, annuity,	381
Buckman, George C., annuity,	381
Bulfinch front, State House, special plans,	577
Bureau of Labor :	
Expenses,	287-289
Hull census,	164, 290
Investigation of co-operative insurance,	290
Investigation of Sunday labor,	290
Licenses at summer resorts,	290
Nahant census,	290
Salisbury census,	290
Scituate census,	290
Statistics of manufactures,	289, 290
Burial of indigent soldiers and sailors,	13, 435-438
Burial of State paupers,	369-373

C.

Camp duty, pay for,	402-406
Camp duty, transportation,	412-415
Camp ground,	419
Care and custody of trust deposits,	162, 163, 246
Care of State House and grounds,	250, 251
Cash balances,	583, 584
Cattle Commissioners :	
Expenses,	306, 307
Receipts,	164
Channel from Osterville Bay to Vineyard Sound,	282
Channel from Vineyard Sound to Lake Anthony,	279, 280
Chaplains, Senate and House,	220
Charitable expenditures,	342-384
Charles River valley system of sewage disposal maintenance, .	161, 561
Civil Service Commission,	284, 285
Clarke Institution for Deaf Mutes,	327
Clerk Board of Charity,	387
Clerk to district attorney for Suffolk,	271
Clerk to register of Suffolk County,	269
Clerk supreme judicial court,	265
Clerk supreme judicial court, Suffolk County,	265
Clerks to registers of probate and insolvency,	269
Clerks of Senate and House,	220

	PAGE
Coal and mining companies' tax,	109, 110
Collateral legacy tax,	94-108, 133
Collateral legacy tax, expenses,	245
Colonial Life Association trust deposit,	737
Commencement Day, Harvard College,	397
Commercial feed stuffs, analysis of,	318
Commission on Nautical Training School,	164
Commissioner of Corporations :	
Expenses,	273, 274
Fees,	154
Commissioner of Insurance,	276, 277
Commissioner of Public Records,	163, 291
Commissioners,	273-322
Commissioners on the extermination of the gypsy moth,	159, 320-322
Commissioners on Harbors and Lands,	277, 278
Commissioners on Inland Fisheries and Game,	295-298
Commissioners on Nautical Training School,	164, 298-303
Commissioners of Prisons,	510, 511
Commissioners of Railroads,	282-284
Commissioners of Savings Banks,	275
Commissioners of State Aid,	441
Commissioners on Topographical Survey and Map of Massa- chusetts,	293-295
Commissions, fees for,	153
Committees, legislative, expenses of,	229-233
Commonwealth building,	255, 780
Commonwealth's flats improvement fund,	671-673
Comparative results,	6
Compensation of Inspectors of Animals and Provisions,	567-570
Compensation and travel of Lieutenant-Governor and Council,	234, 235
Conscience fund,	157
Consolidating and arranging the Public Statutes,	571, 572
Construction of a channel from Osterville Bay to Vineyard Sound,	282
Construction of roads in Mashpee,	559
Construction of roads in Truro,	559
Contagious diseases,	379, 380
Contingent expenses of Bureau of Labor,	288, 290
Contingent expenses of Council,	237
Contingent expenses of Legislature,	229
Controller of County Accounts,	287
Cook, Lavinia, annuity,	381
Corporation fees,	142-151
Corporation tax :	
Interest,	128-133
Payments,	536-543
Receipts,	37-78
Corporations, dividends from insolvent,	160
Council, Governor's :	
Compensation and mileage,	234, 235
Contingent,	237

	PAGE
Council, Governor's — <i>Concluded.</i>	
Postage, printing and stationery,	237
Retiring members of, 1898,	235
Counting apparatus for elections,	577
County Teachers' Association,	656
Court of registration,	271, 272
Courts of probate and insolvency,	267-270
Cox, Joanna L., annuity,	381
Current events, index of,	324
Current expenses, estimates,	15-19

D.

Dairy Bureau, for protection of dairy products,	319, 320
Daniels, Mary E., annuity,	381
Danvers Insane Hospital :	
Buildings,	524, 525
Support of State paupers in,	349
Valuation,	780
Darling, Elijah S., annuity,	382
Debts and liabilities in detail,	762-768
Department of health,	309-311
Deposits, interest on,	121-128, 206
Deputy Sealer of Weights and Measures,	246
Determining boundary line between Rhode Island and Massa- chusetts,	295
Determining boundary lines of cities and towns by triangulation,	293-295
Dipsomaniacs and Inebriates, Hospital for,	351-356
Discharge of sewage into Boston harbor,	314, 315
Discharged female prisoners, agent for,	512
Disposal of sewage at the Massachusetts School for Feeble- minded,	571
Distribution of cash balances,	583, 584
District attorneys,	270, 271
District attorney's clerk for Suffolk,	271
District Police,	455-458
Dividends from insolvent corporations,	160
Division of adult poor,	388, 389
Division of minor wards,	389, 390
Doorkeepers, messengers and pages,	221, 222
Dorchester Heights, monument on,	567
Drumney, Patrick, annuity,	381
Dukes County Educational Association,	336
Duties of the Auditor,	21, 22

E.

Education of children by State Board of Charity,	382-384
Education of children from Lyman and Industrial schools,	508, 509
Education of deaf pupils,	327, 328

	PAGE
Educational expenses,	325-341
Educational expenses payable from income of Massachusetts school fund,	651
Educational museum,	338
Elevator expenses,	254
Employers' Liability Assurance Corporation, etc., trust deposit,	736, 737
Employment of prisoners in making goods for the use of public institutions,	507, 508
Endowment of colleges for the benefit of agriculture and mechanic arts,	166, 566
Engineers, apparatus for the examination of,	576
Engineer's department,	251
Equipment of First Regiment of Heavy Artillery,	419
Escheated estates,	157
Estimate of expenses, 1900,	15-19
Estimate of revenue for 1900,	20, 21
Estimated and actual revenue,	4-6
Exchange and distribution of public documents,	241
Excise tax on life insurance companies,	85, 86
Executive department,	235, 236
Expenditures belonging to 1898 and 1899, summary statement,	179-183
Expenses Board of Charity,	387-390
Expenses of committees,	229-233
Expenses of contagious diseases,	379, 380
Expenses in connection with Province Lands in Provincetown,	159
Expenses of courts of insolvency,	267-270
Expenses District Police,	455-458
Expenses Industrial School for Girls,	503-507
Expenses of legislative committees,	229-233
Expenses Lyman School for Boys,	497-503
Expenses Massachusetts Reformatory,	477-484
Expenses Reformatory Prison for Women,	484-489
Expenses resulting from the Civil and Spanish wars,	427-454
Expenses State Almshouse, Tewksbury,	342-349
Expenses State armories,	421-423
Expenses State Farm,	489-496
Expenses State Fire Marshal,	164, 308, 309
Expenses State Prison,	472-477
Expenses State valuation,	274
Expenses of steamer "Lexington,"	457, 458
Expenses supreme judicial court,	265
Expenses belonging to 1898 and 1899, with appropriations for 1899,	184-206
Expenses United States ship "Minnesota,"	423
Expenses of 1898 in detail,	209
Experiment Station, Agricultural,	317
Extermination of the gypsy moth,	320-322
Extra clerical assistance in care and custody of trust deposits,	246
Extraordinary expenses,	165, 237-239
Eye and Ear Infirmary, Massachusetts Charitable,	382

F.

	PAGE
Fall River armory,	421
Family Protective Union trust deposit,	738
Farm accounts at institutions,	10, 11
Farmers' National Congress,	575
Fees from Attorney-General,	153
Fees from Board of Registration in Dentistry,	667
Fees from Board of Registration in Medicine,	668
Fees from Board of Registration in Pharmacy,	305, 306, 670
Fees from clerk of supreme judicial court,	153
Fees for commissions,	153
Fees for corporation certificates, etc.,	154
Fees from courts of insolvency,	152, 153, 579
Fees from District Police,	154
Fees from liquor certificates to druggists,	151
Fees from reporter of decisions,	153
Fees from State inspection of boilers,	154
Fidelity Benefit Association trust deposit,	737, 738
Fidelity Mutual Life Association, Philadelphia, Pa., trust de- posit,	738
Firemen, annual insurance tax,	535
Firemen, oilers, etc.,	252
Firemen, payments to families of,	535
Fitchburg armory,	422
Fitchburg Normal School :	
Buildings,	160
Expenses,	652, 653, 657
Valuation,	782
Fitchburg Railroad securities loan,	134, 206, 601
Fitchburg Railroad securities loan sinking fund,	627
Fitzgerald, Annie, annuity,	382
Foreign corporation fees,	142-151
Foreign railroad companies' tax,	118
Foreign ships, exemption from taxation,	556, 557
Forms of pleading in criminal cases,	271
Framingham Normal School :	
Expenses,	653, 654
Valuation,	781
Frankfort Marine Accident and Plate Glass Insurance Company trust deposit,	739
Free public libraries, establishment of,	324
Fuel and lights, State House,	253, 254
Funds :	
Income specifically appropriated,	768, 769
Payments on account of,	615, 617, 619
Receipts on account of,	614, 616, 618
Sinking,	606-608
Transactions of, during the year 1899,	620-733

	PAGE
Funeral escort to :	
J. A. Chisholm,	398
J. B. Deming,	397
J. B. Pendercost,	397
Thomas Burnett,	398

G.

Garland, Frank L., annuity,	382
Gas and Electric Light Commissioners,	286
Gas and Electric Light Commissioners' tax,	112-115
Gas light companies' tax,	111, 112
General laws,	259
General statement,	6-9
General Superintendent of Prisons,	458, 459
Gigger, Elbridge, annuity,	382
Governor and Council,	234, 235
Governor's salary,	234
Governor's private secretary,	235
Governor's messenger,	236
Grand Lodge of the Order Sons of St. George trust deposit,	740
Grant, Rhoda R., annuity,	382
Gratuities :	
Bickford, Alfred,	560
Brintnall, Norman Y.,	560
Burr, Lemuel,	559
Conneton, Joseph, widow of,	560
Corson, Annie H.,	560
Davis, Samuel T.,	560
Gillis, John S.,	560
Harrison, Christopher,	560
Mack, Thomas W.,	560
Mahoney, James T., Jr., mother of,	559
McNeill, George E.,	560
Rutland, town of,	560
Viles, Jesse A.,	560
Greylock Beneficiary Association trust deposit,	739
Gross Loge des Deutschen Ordens der Harugari, etc., trust deposit,	739, 740
Guard for Admiral Dewey,	397
Guarding State property at camp,	397
Gypsy moth, extermination of,	159, 320-322

H.

Hale, Henry F., pension,	381
Harbor compensation fund,	645, 646
Harbor improvement loan,	206, 604
Harbor improvement loan fund,	673, 674
Harbor improvement loan sinking fund,	627

	PAGE
Harbor and Land Commissioners,	277, 278
Hawkers' and peddlers' licenses,	155
Hayes, George, annuity,	381
Hazzard, Althea, annuity,	381, 382
Hemmenway, Liza, annuity,	382
High-level sewer,	565
Hillman, Samuel, annuity,	381
Horace Mann School for Deaf Mutes,	327
Horses and equipments to and from camp,	411, 418
Horton, Lewis A., pension,	381
Hospital for Dipsomaniacs and Inebriates,	351-355
House of Representatives :	
Compensation, etc.,	209-219
Printing and binding,	224-227
House and Senate clerks,	220
Howland, A. F., annuity,	381
Hull census,	164, 290
Hyannis State Normal School :	
Expenses,	329, 330, 654
Valuation,	782
Hyannis, East Bay and Witchmere, surveys at,	281

I.

Ideal Benefit Association trust deposit,	741
Improvement of South Bay, city of Boston,	675
Improvement of Sudbury meadows,	160
Incidental expenses Board of Education,	326
Increase of the State debt,	600-606
Income from Board of Lunacy and Charity,	139-141
Income from harbor compensation fund,	646
Income from Lyman School for Boys, Westborough,	139
Income from Massachusetts Reformatory,	137
Income from Massachusetts school fund, 1899,	650
Income from Reformatory Prison for Women,	138
Income from Rogers book fund,	661
Income from State Almshouse at Tewksbury,	138
Income from State Farm at Bridgewater,	138
Income from State Industrial School, Lancaster,	139
Income from State Prison,	137
Income from Todd normal school fund,	663
Income from technical educational fund, Commonwealth's grant,	661, 662
Income from technical educational fund, United States grant,	662
Index of current events,	324
Indexing war records,	442
Indigent and neglected children,	156, 378, 379
Indigent soldiers and sailors,	13
Industrial School for Girls,	503-507
Industries,	9-11
Inland fisheries and game,	295-298

	PAGE
Inquests in connection with accidents upon sundry railroads, .	283, 284
Insane hospitals :	
Expenses,	349-351
Valuation,	780
Insolvency courts :	
Judges' salaries,	267, 268
Registers' salaries,	268, 269
Registers' fees,	152, 153
Insolvent savings banks,	560
Inspector of Gas Meters,	292, 293
Inspector of Inland Fisheries,	456
Inspector of Liquors, Assayer and,	292
Inspectors of Animals, etc.,	567-570
Institutions, income and expenses,	9-11
Insurance Commissioner,	276, 277
Insurance licenses,	94
Insurance taxes,	86-93
Interest,	206
Interest on abolition grade crossings loan,	133, 134, 206
Interest on armory loan,	134, 206
Interest on Boston, Hartford & Erie Railroad loan,	206
Interest on bounty loan,	206
Interest on collateral legacy tax,	133
Interest on corporation tax,	128-133
Interest on deposits,	121-128, 206
Interest on Fitchburg Railroad securities loan,	134, 206
Interest on harbor improvement loan,	206
Interest on liquor licenses,	121
Interest on loans,	607
Interest on Massachusetts Hospital for Consumptives loan,	135, 206
Interest on Massachusetts Hospital for Epileptics loan,	206
Interest on Massachusetts war loan,	135, 206
Interest on Medfield Insane Asylum loan,	206
Interest on metropolitan parks loan,	136, 206
Interest on metropolitan parks loan, series 2,	136, 206
Interest on metropolitan sewerage loan,	135, 206
Interest on metropolitan sewerage loan, Neponset valley,	136, 206
Interest on metropolitan water loan,	136, 206
Interest on State highway loan,	137, 206
Interest on State House construction loan,	206
Interest on State House loan, 1901,	206
Interest on temporary loans,	206
Interest on Worcester Insane Hospital loan,	206

J.

Janitors of armories,	424, 425
John Hancock Mutual Life Insurance Company trust deposit,	741
Johonnot, Martha, annuities of,	559
Jordan, William F., pension,	381

	PAGE
Judges of probate and insolvency courts,	267, 268
Judiciary,	264-272
Justices of superior court,	266, 267
Justices of supreme judicial court,	264, 265

K.

Kelley, James, annuity,	381
-----------------------------------	-----

L.

Labor Statistics, Bureau of,	287-290
Land registration assurance fund,	674
Lawrence armory,	422
Legacy tax clerk,	245
Legislative department,	207-233
Legislature :	
Allowances,	559, 560
Chaplains, Senate and House,	220
Clerks, Senate and House,	220
Contingent expenses,	229
Doorkeepers, messengers and pages,	221, 222
Expenses of committees,	229-233
House pay-roll,	209-219
House printing and binding,	224-227
House stationery,	228
Senate pay-roll,	207, 208
Senate printing and binding,	222-224
Senate stationery,	227, 228
Sergeant-at-Arms,	220, 221
Stationery and printing ordered by Sergeant-at-Arms,	228
Liabilities in detail,	762-768
Liabilities and resources of Commonwealth,	759, 760
Library, State,	323
Licenses at summer resorts,	290
Lieutenant-Governor and Council,	234, 235
Life insurance companies' tax,	94
Limited partnerships,	155
Liquor inspector,	292
Liquor licenses,	118-120, 536
London Assurance Corporation trust deposit,	741, 742
Lowell armory,	422
Lowell Normal School :	
Buildings,	533
Expenses,	330, 331
Valuation,	782
Lowell Textile School,	578
Lyman School for Boys, Westborough :	
Buildings,	521
Children boarded out,	508

	PAGE
Lyman School for Boys, Westborough — <i>Concluded.</i>	
Expenses,	497-503
Income,	139
Valuation,	780
Lynn armory,	422

M.

Magdeburg Fire Insurance Company, Magdeburg, Ger., trust deposit,	742
Maintenance of Charles River system of sewage disposal, .	161, 561
Manual of the General Court,	227
Manufactures, statistics of,	289, 290
Map of Massachusetts,	293-295
Maritime Insurance Company, Limited, trust deposit, . .	742
Mashpee, roads in,	559
Masonic Casualty Company trust deposit,	745
Masonic Equitable Accident Association of the World trust deposit,	745, 746
Masons' Fraternal Accident Association of America trust deposit,	746, 747
Massachusetts Agricultural College :	
Buildings,	530, 531
Scholarships,	318
Trustees' travel and expenses,	318
Valuation,	782
Massachusetts Agricultural Experiment Station,	317
Massachusetts Catholic Order of Foresters trust deposit, .	743
Massachusetts Charitable Eye and Ear Infirmary,	382
Massachusetts Hospital for Consumptives :	
Buildings,	532
Expenses,	358-361
Loan,	135, 206, 604
Loan fund,	675
Valuation,	782
Massachusetts Hospital for Dipsomaniacs and Inebriates :	
Buildings,	529
Expenses,	351-355
Support of State paupers in,	350
Valuation,	782
Massachusetts Hospital for Epileptics :	
Buildings,	531, 532
Expenses,	355-358
Loan,	206, 590, 604
Loan fund,	676
Support of State paupers in,	350
Valuation,	782
Massachusetts Hospital Life Insurance Company, tax on, .	86
Massachusetts Institute of Technology,	338
Massachusetts Masonic Life Association trust deposit, . .	757
Massachusetts Mutual Accident Association trust deposit, .	743, 744

	PAGE
Massachusetts Mutual Life Insurance Company trust deposit, .	744
Massachusetts officers, sailors and marines,	420
Massachusetts Reformatory, Concord :	
Buildings,	517
Expenses,	477-484
Income,	137
Valuation,	781
Massachusetts Reformatory industries :	
Expenses,	466-470
Receipts,	137
Massachusetts School for the Blind,	328
Massachusetts School for the Feeble-minded :	
Disposal of sewage,	571
Expenses,	349
Valuation,	782
Massachusetts school fund :	
Apportionment of income,	657-660
Securities and transactions,	646-650
Massachusetts Soldiers' Home,	166, 442
Massachusetts State Firemen's Association,	163, 558
Massachusetts State Prison, Charlestown :	
Buildings,	516
Expenses,	472-477
Income,	137
Valuation,	781
Massachusetts State Prison industries,	137, 459-466
Massachusetts Teachers' Association,	655
Massachusetts volunteers' fund,	681
Massachusetts war loan,	135, 206, 590, 591, 604
Massachusetts war loan fund,	677-680
Massachusetts war loan sinking fund,	557, 628
Maturity of the debt,	605, 606
McDonald, Margaret, annuity,	331
Medfield Insane Asylum :	
Buildings,	525
Expenses,	361-363
Loan,	206, 604
Loan fund,	681-683
Loan sinking fund,	628, 629
Support of paupers in,	350
Valuation,	780
Medical examiners' fees,	380, 381
Meeting of commanding officers, militia,	411, 418
Memorial Hall,	732, 733
Merchants' and Manufacturers' Life Association trust deposit, .	747
Messenger to Governor and Council,	236
Messengers, doorkeepers and pages,	221, 222
Messengers, Sergeant-at-Arms',	233
Metropolitan parks loan,	136, 206, 591-594, 602
Metropolitan parks loan fund,	136, 206, 683-697

Metropolitan parks loan fund—*Concluded.*

Expenditures for care and maintenance of the following :

Bath House,	694, 695
Beaver Brook Reservation,	685, 686
Blue Hills Parkway,	686, 687, 699, 700
Boulevards,	698, 699
Charles River Reservation,	687-689
Charles River Speedway,	700, 701
Fresh Pond Parkway,	701
Hemlock Gorge Parkway,	690
Lynnway,	701
Middlesex Fells Parkway,	690, 691, 701-703
Mystic Valley Parkway,	691, 703, 704
Neponset River Parkway,	691, 692, 704
Revere Beach Parkway,	692-694, 704, 705
Stony Brook Reservation,	695, 696
Stony Brook Roads,	705
Winthrop Shore Reservation,	696
Metropolitan parks loan fund, series 2,	136, 206, 602, 697-706
Metropolitan parks loan fund, Nantasket,	707
Metropolitan parks loan sinking fund,	557, 629-631
Metropolitan parks trust fund,	594, 595, 708
Metropolitan sewerage loan,	135, 206, 595, 596, 602, 603
Metropolitan sewerage loan fund,	708-710
High level,	711, 712
Neponset valley system,	136, 206, 712, 713
Metropolitan sewerage loan sinking fund,	631-633
Metropolitan sewerage loan sinking fund, Neponset valley,	634
Metropolitan water loan,	136, 206, 596, 603
Metropolitan water loan fund,	714-726
Metropolitan water loan sinking fund,	634-638
Military accounts,	394
Military aid to indigent soldiers and sailors,	11-13
Military courts,	411, 418
Military expenditures,	391-426
Militia bounty,	397-411
Militia camp ground,	419, 781
Militia rifle practice,	418, 419
Militia transportation,	412-418
"Minnesota," United States ship,	423
Minnesota Savings Fund and Investment Company trust deposit,	758
Minor wards, division of,	389, 390
Miscellaneous fees,	154
Mobilization of State troops,	397
Monument on Dorchester Heights,	567
Monuments, Antietam battlefield,	559
Murphy, Margaret, annuity,	381
Mustering officers and paymasters,	411, 418
Myles Standish Monument Association,	575

N.

	PAGE
Nahant census,	290
Nails for marking trees,	318
National Assurance Company of Ireland trust deposit,	750
National bank tax payments,	543-556
National bank tax receipts,	83-85
Nautical training school,	298-303
Naval Brigade,	401, 404, 414, 415
Neil, John O., annuity,	382
Neponset River valley system sewerage, maintenance,	564, 565
Neponset valley system sewage disposal, receipts,	162
Net State debt,	608
New England Benefit Association of Milford trust deposit,	747, 748
New England Commercial Travellers' Association trust deposit,	748, 749
New England Industrial School for Deaf Mutes,	337
New England Mutual Accident Association trust deposit,	748
New England Mutual Life Insurance Company trust deposit,	749
New furniture and fixtures,	255
New loans in 1899,	587-606
New Zealand Insurance Company of New Zealand trust deposit,	750
Normal Art School,	328, 329
Normal schools, support of,	329-335, 651-654
North Adams Normal School :	
Buildings,	160
Expenses,	331, 332
Valuation,	782
North metropolitan system sewage disposal, maintenance,	161, 562-564
Northampton Insane Hospital :	
Buildings,	526
Support of State paupers in,	350
Valuation,	780

O.

Ocean Accident and Guarantee Corporation, Limited, trust deposit,	751
Officers, militia, meetings of,	411, 418
Officers presiding at elections,	418
Officers supreme judicial court,	265
Officers visiting companies,	418
Ordinary expenses,	167-178
Osterville Bay to Vineyard Sound, channel from,	282
Other funds,	613
Other resources,	608

P.

Pages, messengers and doorkeepers,	221, 222
Paris Exposition of 1900,	573-575
Paupers, State,	363-390

	PAGE
Paymasters, militia,	397-418
Payments from ordinary revenue during the year 1899 and previous years,	167-178
Payments on account of revenue during the year 1899, . . .	25, 27
Payments on account of sundry funds,	615, 617, 619
Payments, summary statement,	25, 27
Payments to families of firemen,	535
Peddlers' and hawkers' licenses,	155
Penalties for failure to make returns to the State Board of Charity,	159
Penalties from gas and electric light companies,	158
Penalties for illegal sales of dairy products,	158
Penalties for infringement of fish laws,	158
Pension Agent,	442
Pensions :	
Hale, Henry F.,	381
Horton, Lewis A.,	381
Jordan, William F.,	381
Perkins Institution and Massachusetts School for the Blind, .	328
Physical examinations, militia,	411
Pleading in criminal cases, forms of,	271
Portraits of governors,	579
Portraits of presidents of the Senate,	566
Portuguese Fraternity of the United States of America trust deposit,	751
Postage allowance, militia,	411, 419
Postage, printing and stationery on account of State and mili- tary aid,	441
Premium on abolition of grade crossings loan fund,	665
Premium on exchange,	165, 558
Premium on Massachusetts Hospital for Epileptics loan fund,	676
Premium on Massachusetts war loan fund,	680
Premium on metropolitan parks loan fund,	697, 706
Premium on metropolitan sewerage loan fund,	710
Premium on metropolitan sewerage loan fund, Neponset valley,	713
Premium on metropolitan water loan fund,	726
Premium on securities purchased for the Massachusetts school fund,	341
Premium on State highway loan fund,	729
Preparation of tables relating to the statutes of the present and previous years,	262
Preserving war records,	454
Printing :	
Additional copies Bradford's History of Plymouth Planta- tion,	263
Assessors' books and blanks,	260
Blank forms for town officers,	262
Blue book,	259
General laws,	259
Massachusetts Revolutionary Records,	262
Printing and distributing ballots for elections,	260

	PAGE
Printing — <i>Concluded.</i>	
Public documents,	256-258
Registration blanks,	261
Reports of the decennial census,	262, 263
Term reports,	259
Printing for Legislature ordered by Sergeant-at-Arms,	228
Printing and binding Manual of the General Court,	227
Printing and binding, Senate and House,	222-227
Prison and hospital loan sinking fund,	557, 639
Prison industries,	9, 10
Probate and insolvency courts,	267-270
Probation officers,	513
Productive property,	760-762, 768, 769
Province lands in Provincetown,	279
Public buildings and institutions,	514-534, 780-782
Public debt,	585-587
Public documents,	256-258
Public libraries, establishment of,	324
Public school teachers in small towns,	655, 656
Publication of the Earlier Acts and Resolves of the General Court,	261
Publication of a list of Massachusetts officers, sailors and marines,	420
Publishing Bradford's History of Plymouth Plantation,	155, 263
Publishing laws,	261
Purchase of books for State library,	323
Purchase of paper for the Commonwealth,	261
Purity of inland waters,	312-314

Q.

Quartermaster's department,	392, 393
Quartermaster's employees,	392
Quartermaster's incidentals,	392
Quartermaster's supplies,	393
Receipts,	155
Sales of old material,	393

R.

Railroad Commissioners,	282-284
Railroad Commissioners' tax,	115-117
Railroad reports,	118
Raymond, Ella, annuity,	382
Receipts on account of revenue during the year 1899,	24, 26
Receipts on account of various funds,	614, 616, 618
Receipts and payments,	24-27
Receipts and payments on account of funds,	583, 584, 614-619
Receipts, summary statements,	24, 26
Record of Massachusetts volunteers in the civil war,	454

	PAGE
Records, files and documents, Secretary's department,	242
Reformatory and correctional,	455-513
Reformatory Prison for Women :	
Buildings,	517
Expenses,	484-489
Income,	138
Valuation,	781
Reformatory Prison for Women industries,	138, 470, 471
Regimental histories, purchase of,	242
Registers of probate and insolvency,	268
Registration blanks, etc.,	261
Registration in Dentistry fund,	667, 668
Registration in Medicine fund,	668, 669
Registration in Pharmacy fund,	305, 306, 670
Registration report,	261
Reimbursements to towns on account of support of certain insane persons,	350, 351
Reliance Marine Insurance Company, Liverpool, Eng., trust deposit,	752
Removal of prisoners to and from State and county prisons,	513
Removal of wrecks from tide-waters,	157, 279
Rent of great ponds,	157
Rents paid by the Commonwealth,	283, 321, 322, 378, 685
Repairs, improvements and furniture,	165
Repairs to uniforms,	420
Report of evidence given at inquests,	283, 284
Reporter of decisions,	265
Representatives' pay-roll,	209-219
Resources in detail, productive,	760-762
Resources and liabilities of the Commonwealth,	759, 760
Restoration of Green Harbor, Marshfield,	280
Retired justices, supreme judicial court,	265
Retiring members of council, 1898,	235
Revenue belonging to 1898 and 1899,	28-32
Revenue estimates for 1900,	20, 21
Revenue expenditures and payments for 1899,	179-183
Revenue and expenses belonging to 1898 and 1899,	28-32
Revenue payments,	25, 27
Revenue receipts,	24, 26
Revenue receipts and payments,	3, 4, 24-27
Revenue transactions,	23-580
Rifle practice,	418, 419
Rogers book fund,	660, 661
Ross, Fanny, annuity,	381
Royal Exchange Assurance Company trust deposit,	752

S.

	PAGE
Sale of atlas sheets of map of Massachusetts,	155
Sale of books, etc.,	155
Sale of Bradford histories,	155, 571
Sale of Worcester Insane Hospital lands,	166
Salem Normal School :	
Expenses,	332, 333
Valuation,	781
Salisbury census,	290
Sarah Fuller Home, the,	328
Savings bank tax receipts,	79-83
Savings banks, dividends from insolvent,	160
Schedule of the unproductive property of the Commonwealth,	780-782
School for Feeble-minded,	349
School fund income,	650
School registers and blanks,	338
School superintendents for small towns,	336, 337
Scituate, town of, repairing highways and bridges,	578, 579
Secretary Board of Agriculture,	316
Secretary Board of Education,	651
Secretary of State's department,	240, 241
Senate :	
Compensation, etc.,	207, 208
Printing and binding,	222-224
Senate and House clerks,	220
Sergeant-at-Arms' department,	220, 221
Sinking funds,	606-608
Soldiers' Home, Chelsea,	166, 442
Soldiers, sailors and marines, burial of,	435-438
South Bay, improvement of,	675
Special duty,	411
Special license, insurance tax,	94
Special messenger and porters, State House,	252
Special plans, Bulfinch portion of State House,	577
Springfield armory,	423
Springfield Mutual Life Association trust deposit,	754
Standard record ink,	242
State aid expenses,	11-13
State Almshouse, Tewksbury :	
Buildings,	514, 515
Expenses,	342-349
Income,	138
Valuation,	781
State armories, care of, etc. :	
Boston east armory,	421
Boston south armory,	421
Fall River armory,	421
Fitchburg armory,	422
Lawrence armory,	422

	PAGE
State armories, care of, etc. — <i>Concluded.</i>	
Lowell armory,	422
Lynn armory,	422
Springfield armory,	423
Worcester armory,	423
State Board of Arbitration,	291, 292
State Board of Bar Examiners,	572
State Board of Charity :	
Clerk,	387
Expenses,	387
Auxiliary visitors,	387
Division of adult poor,	388, 389
Division of minor wards,	389, 390
Transportation of paupers,	156
State Board of Education,	325, 326
State Board of Health,	309-311
State Board of Insanity,	385, 386
State Dairy Bureau for the protection of dairy products,	319, 320
State debt, increase of,	600-606
State exhibit of drawing in public schools,	156, 339
State Farm, Bridgewater :	
Buildings,	518-520
Expenses,	489-496
Income,	138
Valuation,	781
State Farm industries,	138, 471, 472
State Fire Marshal,	164, 808, 309
State Highway Commission,	303, 304
State highway loan,	137, 206, 596-598, 605
State highway loan fund,	726-729
State highway loan sinking fund,	639, 640
State House :	
Care of State House and grounds,	250, 251
Commonwealth building,	255
Elevator expenses,	254
Engineer's department,	251
Firemen, oilers, etc.,	252
Fuel and lights,	253, 254
Matron,	254
New furniture and fixtures,	255
Sergeant-at-Arms' messengers,	253
Special messenger and porters,	252
Telephones,	254
Watchmen and assistant watchmen,	251
State House construction loan,	206, 599, 605
State House construction loan fund,	730, 731
State House construction loan fund, Bulfinch front,	731, 732
State House construction loan fund, Memorial Hall,	732, 733
State House expenses,	250-255
State House extension, special plans for piping, wiring, etc.,	577
State House extension, valuation,	780

	PAGE
State House and land, valuation,	780
State House loan fund, 1901,	206, 730
State House loans sinking fund,	558, 641-644
State Industrial School for Girls, Lancaster :	
Buildings,	521, 522
Children boarded out,	507
Expenses,	503-507
Income,	139
Valuation,	781
State insane hospitals, buildings :	
Danvers,	524, 525
Medfield,	525
Northampton,	526
Taunton,	527
Westborough,	527-529
Worcester,	529
State insane paupers,	352, 353
State insane paupers boarded out,	343, 354
State library,	323, 781
State and military aid,	427-440
State Mutual Life Insurance Company trust deposit,	755
State Normal Art School :	
Buildings,	522, 523
Expenses,	328, 329, 781
State normal schools, buildings :	
Bridgewater,	523
Fitchburg,	160, 533
Lowell,	533
North Adams,	160, 534
Westfield,	524
State normal schools, expenses :	
Bridgewater,	651, 652
Fitchburg,	652, 653
Framingham,	653, 654
Hyannis,	329, 330, 654
Lowell,	330, 331
North Adams,	331, 332
Salem,	332, 333
Westfield,	334
Worcester,	334, 335
State paupers,	363-380
State paupers not in almshouses,	349-351
State paupers, transportation,	156, 378
State pay to soldiers in the Spanish war,	14
State Pension Agent,	442
State printing expert,	248
State Prison, Charlestown,	516
State Prison industries,	137, 459-466
State tax,	33-37
State valuation expenses,	274
Statement of expenses properly belonging to the years 1898 and 1899, with appropriations for 1899,	184-206

	PAGE
Stationery, House and Senate,	227, 228
Stationery, legislative, ordered by Sergeant-at-Arms,	228
Statistics of labor,	287-290
Statistics of manufactures,	289, 290
Steamer for the enforcement of the fish and game laws,	577
Steamer "Lexington,"	457, 458
Sterling interest,	166, 558
Superintendent of prisons,	458, 459
Superior court, judges' salaries,	266, 267
Support of insane persons,	156
Support of normal schools,	329-335, 651-654
Support of paupers by cities and towns,	363-369
Support of practice and model schools fund,	656, 657
Support and burial of State paupers by cities and towns,	363-380
Support and transportation of pauper infants :	
Expenses,	378
Receipts,	156
Supreme Council American Legion of Honor trust deposit,	753, 754
Supreme Council of the Royal Arcanum trust deposit,	754
Supreme judicial court :	
Judges' salaries,	264
Clerk,	265
Extra clerks,	265
Reporter of decisions,	265
Officers,	265
Clerk supreme judicial court, Suffolk County,	265
Retired justices,	265
Surgeon-General's department,	156, 426
Surveys at Hyannis,	281
Surveys and improvement of harbors, etc.,	281
Survey and plans of the State House and grounds,	577

T.

Taunton Insane Hospital :	
Buildings,	527
Support of State paupers in,	350
Valuation,	780
Tax Commissioner's department,	273, 274
Tax on bank shares,	79-83
Tax on Massachusetts Hospital Life Insurance Company,	86
Teachers' county associations,	655
Teachers' institutes,	654
Technical educational fund :	
Commonwealth's grant,	661, 662
United States grant,	662
Telephones,	254
Temporary loans,	166, 206, 558, 585
Temporary support of paupers,	373-378
Term reports,	259

	PAGE
Textile schools, establishment of,	578
Thames and Mersey Marine Insurance Company trust deposit, .	755
Thuringia Insurance Company trust deposit,	755, 756
Todd normal school fund,	663
Topographical survey and map of Massachusetts,	293-295
Total payments of State aid,	13
Transportation of militia,	412-418
Transportation of State paupers,	156, 378
Travel :	
Board of Agriculture,	316
Board of Education,	326
Officers of the militia,	418
Treasurer's department,	243-245
Truro, roads in,	559
Trust deposits,	246, 613, 733-758
Trust deposits of certain corporations in detail,	773-779
Trust funds,	608-612
Trust funds in detail,	770-772
Trustees of Lyman and Industrial schools,	509
Trustees of Lyman and Industrial schools, agents,	509, 510
Tuition of children in small towns,	339, 340

U.

Unclaimed dividends of insolvent corporations,	560
Union Marine Insurance Company trust deposit,	756
United States Indemnity Society trust deposit,	757
United States ship "Minnesota," :	423
Unproductive property,	780-782

V.

Valuation of unproductive property,	780-782
Veterinary laboratory, maintenance,	320
Vineyard Sound to Lake Anthony, channel from,	279, 280

W.

Wachusett Mountain, State Reservation,	578
War expenses,	427-454
Watchmen and assistant watchmen,	251
Weights, measures and balances,	246, 781
Welch, Harry W., annuity,	382
Westborough Insane Hospital :	
Buildings,	527-529
Support of State paupers in,	350
Valuation,	780

	PAGE
Westfield Normal School :	
Buildings,	524
Expenses,	334
Valuation,	782
Worcester armory,	423
Worcester Insane Asylum :	
Buildings,	533
Support of State paupers in,	350
Valuation,	782
Worcester Insane Hospital :	
Buildings,	529
Loan,	206
Support of State paupers in,	350
Valuation,	780
Worcester Normal School :	
Expenses,	334, 335
Valuation,	782
Worcester Polytechnic Institute,	338

Commonwealth of Massachusetts.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 17, 1900.

BOSTON :
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1900.

TABLE OF CONTENTS.

Roster,	vii
Appropriation and Expenditures,	viii
Cases attended to by this Office,	ix
Capital Cases,	x
The Death Penalty,	xv
Hours of Labor of Women and Minors,	xvi
Constitutional Questions before the Supreme Judicial Court,	xviii
Revision of Statutes,	xviii
Collateral Inheritance Tax,	xix
Distribution of Estates of Deceased Persons,	xx
Recommendations of Previous Years,	xxi
Publication of Official Opinions,	xxi
Opinions,	1
Opinions upon Applications for Leave to file Informations,	105
Informations at the Relation of the Treasurer,	109
Informations at the Relation of the Commissioner of Corporations,	113
Informations at the Relation of Private Persons,	114
Applications not granted,	115
Grade Crossings,	116
Corporate Applications for Dissolution,	123
Corporations required without Suit to file Tax Returns,	125
Corporations required without Suit to file Certificate of Condition,	128
Collateral Inheritance Tax Cases,	130
Public Charitable Trusts,	143
Land Damage Cases arising from the Alteration of Grade Crossings,	144
Suits conducted in Behalf of State Boards and Commissions,	146
Metropolitan Park Commission,	146
Metropolitan Sewerage Commission,	150
Metropolitan Water Board,	151
Massachusetts Highway Commission,	155
Board of Harbor and Land Commissioners,	155
Miscellaneous Cases from Above Commissions,	155
State Board of Charity,	156
Miscellaneous Cases,	158
Corporation Tax Collections,	169
Miscellaneous Collections,	174
Extradition and Interstate Rendition,	176
Rules of Practice in Interstate Rendition,	179

Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 17, 1900.

To the Honorable the President of the Senate.

I have the honor to transmit herewith my report for the year ending this day.

Very respectfully,

HOSEA M. KNOWLTON,
Attorney-General.

Commonwealth of Massachusetts.

**OFFICE OF THE ATTORNEY-GENERAL,
Rooms 225 and 226, State House.**

Attorney-General.

HOSEA M. KNOWLTON of New Bedford.

Assistants.

FREDERICK E. HURD of Boston.

**SPECIAL ASSIGNMENTS. — Heads of Departments.
Metropolitan Park Commission.
Abolition of Grade Crossings.**

JAMES MOTT HALLOWELL of Medford.

**SPECIAL ASSIGNMENTS. — Metropolitan Water Board.
Metropolitan Sewerage Commission.
Harbor and Land Commissioners.
Prerogative Writs.**

FRANKLIN T. HAMMOND of Cambridge.

**SPECIAL ASSIGNMENTS. — Metropolitan Park Commission.
Massachusetts Highway Commission.
State Board of Charity.
State Board of Insanity.
Public Charitable Trusts.**

ARTHUR W. DEGOOSH of Cambridge.

**SPECIAL ASSIGNMENTS — Collateral Inheritance Tax.
Receiverships.
Commissions and State Boards other than
those enumerated above.
Extradition and Interstate Rendition.
Corporations.
Collections.**

Clerk.

LOUIS H. FREESE of Stoneham.

STATEMENT OF APPROPRIATION AND EXPENDITURES.

Appropriation for 1899, \$36,000 00

Expenditures.

For law library,	\$926 06
For salaries of assistants,	12,750 00
For additional legal services,	2,231 96
For clerk and stenographers,	4,363 25
For office expenses,	3,122 72
For court expenses,*	1,780 70
<hr/>	
Total expenditures,.	\$25,174 69
Costs collected,	824 48
<hr/>	
Net expenditure,	\$24,350 21

* Of this amount, \$824.48 has been collected as costs of suits and paid to the Treasurer of the Commonwealth.

Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 17, 1900.

To the General Court.

In compliance with Public Statutes, chapter 17, section 9, I submit my report for the year ending this day.

The cases requiring the attention of the office during the year to the number of 1,378 are tabulated below : —

Bastardy complaints,	6
Collateral inheritance tax cases,	184
Corporate collections made without suit,	117
Corporation returns enforced without suit,	187
Dissolutions of corporations, voluntary petitions for,	56
Extradition and interstate rendition,	47
Grade crossings, petitions for abolition of,	141
Informations at the relation of the Commissioner of Corporations,	25
Informations at the relation of private persons,	7
Informations, applications for, considered and not granted,	5
Informations at the relation of the Treasurer and Receiver-General,	112
Indictments for murder,	18
Land-damage cases arising through the alteration of grade crossings,	22
Land-damage cases arising from the taking of land by the Harbor and Land Commissioners,	4
Land-damage cases arising from the taking of land by Massachusetts Highway Commission,	9
Land-damage cases arising from the taking of land by the Metropolitan Park Commission,	103
Land-damage cases arising from the taking of land by the Metropolitan Sewerage Commission,	21
Land-damage cases arising from the taking of land by the Metropolitan Water Board,	84
Miscellaneous cases arising from the work of the above-named commissions,	9
Miscellaneous cases,	190
Public charitable trusts,	17
Settlement cases for support of insane paupers,	14

CAPITAL CASES.

Indictments for murder, pending at the date of the last annual report, have been disposed of as follows : —

JOHN H. CHANCE, *alias* JOHN H. SCHULTZE, and ARTHUR HAGAN, of Boston, indicted in Suffolk County, June, 1898, for the murder of Charles L. Russell, at Boston, April 4, 1898. On Aug. 19, 1898, Chance was arraigned and pleaded not guilty. Hiram P. Harriman and G. Philip Wardner were assigned by the court as his counsel. Hagan was arraigned Oct. 14, 1898, and pleaded not guilty, and George R. Swasey and Florence F. Sullivan were assigned by the court as his counsel. On Feb. 6, 1899, both prisoners were tried together by a jury before Bishop and Stevens, JJ., a verdict of guilty of murder in the second degree was rendered against Chance, and Hagan was acquitted. Exceptions were filed by counsel for Chance, and were argued before the Supreme Judicial Court at Boston, June 27, 1899. The exceptions were overruled Sept. 7, 1899. On Sept. 11, 1899, Chance was sentenced to State Prison for life. The trial of the case was conducted by the Attorney-General, ably assisted by Michael J. Sughrue, assistant district attorney.

NATLINO GULIANO, *alias* NATALE YULIANO, of Springfield, indicted in Hampden County, September, 1898, for the murder of Pietro Fazio, at Springfield, June 12, 1898. He was arraigned Nov. 30, 1898, and pleaded not guilty. S. S. Taft, Esq., and James E. Dunleavy, Esq., were assigned as his counsel. May 18, 1899, he retracted his plea of not guilty, and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and he was thereupon sentenced to State Prison for life. The case was in charge of Charles L. Gardner, district attorney.

Indictments for murder, found since the date of the last annual report, have been disposed of as follows : —

FELIX P. CANFIELD of Boston, indicted in Suffolk County, May, 1899, for the murder of Grace D. Canfield, at Boston,

March 24, 1899. He was arraigned July 8, 1899, and pleaded guilty of murder in the second degree. This plea was accepted by the Commonwealth, and he was thereupon sentenced to State Prison for life. The case was in charge of Oliver Stevens, district attorney.

JOHN ROBERTS of Lawrence, indicted in Essex County, May, 1899, for the murder of Maria Roberts, at Lawrence, March 4, 1899. He was arraigned May 18, 1899, and pleaded not guilty. William J. Bradley and Frederick F. Sherman were assigned by the court as counsel for the prisoner. Nov. 3, 1899, he retracted his plea of not guilty, and pleaded guilty of murder in the second degree. The plea was accepted by the Commonwealth, and he was thereupon sentenced to State Prison for life. The case was in charge of W. Scott Peters, district attorney.

PETER F. KING of Sturbridge, indicted in Worcester County, October, 1899, for the murder of Mary King, at Sturbridge, Sept. 12, 1899. He was arraigned Oct. 30, 1899, and pleaded not guilty. Charles Haggerty and Jeremiah Kane were assigned by the court as counsel for the prisoner. On Oct. 30, 1899, he was tried before Sherman and Hopkins, JJ., and a verdict of not guilty was rendered by reason of insanity. The prisoner was thereupon, under the provisions of Pub. Sts., c. 214, § 20, committed to the State Asylum for Insane Criminals at Bridgewater. The trial of the case was conducted by Rockwood Hoar, district attorney.

WILLIAM WOODS of Worcester, indicted in Worcester County, in January, 1899, for the murder of Mary A. Woods, at Worcester, Nov. 14, 1898. He was arraigned Jan. 18, 1899, and pleaded not guilty. John E. Sullivan and C. M. Thayer were assigned by the court as counsel for the prisoner. No further proceedings were taken in this case, the prisoner having died in Worcester jail in May, 1899. The case was in charge of Rockwood Hoar, district attorney.

JOHN W. SEERY and JOSEPH E. SEERY of Dedham, indicted in Norfolk County, in September, 1899, for the murder of Ellen Seery, at Dedham, July 2, 1899. They were arraigned Sept. 18, 1899, and pleaded not guilty. Thomas E. Grover and Edwin C. Jenney were assigned by the court as counsel for John W. Seery, and Asa P. French and Benjamin H. Greenhood as counsel for Joseph E. Seery. On Dec. 11, 1899, the defendants were tried by a jury before Braley and Sheldon, JJ., resulting, on Dec. 21, 1899, in a verdict of not guilty as to each. The trial of the case was conducted by Robert O. Harris, district attorney.

EDWIN RAY SNOW of Yarmouth, indicted in Barnstable County, October, 1899, for the murder of James T. Whittemore, at Yarmouth, Sept. 13, 1899. He was arraigned Oct. 18, 1899, and pleaded not guilty. Thomas C. Day and Raymond A. Hopkins were assigned by the court as counsel for the prisoner. On Jan. 1, 1900, he retracted his plea of not guilty, and pleaded guilty of murder in the first degree. The plea was accepted by the Commonwealth, and he was thereupon sentenced to suffer the penalty of death in the manner provided by St. 1898, c. 326. The case was in charge of the Attorney-General, assisted by L. Le B. Holmes, district attorney. The defendant was seventeen years and two months of age when the murder was committed. In view of this fact, I recommended to the Governor and Council that the sentence be commuted to imprisonment for life. This recommendation was considered favorably by the Governor and Council, and on January 11 the sentence was commuted to imprisonment for life.

The following indictments for murder are now pending : —

JOSEPH LAVEY of Boston, indicted in Suffolk County, September, 1899, for the murder of Mary Ann Painting, at Boston, Aug. 16, 1899. He was arraigned Nov. 20, 1899, and pleaded not guilty. Thomas J. Barry and Harry J. Jaquith have been assigned by the court as counsel for the defendant.

WILLIAM H. F. KELLEY of Lowell, indicted in Middlesex County, October, 1899, for the murder of Theresa Kelley, at Lowell, June 30, 1899. On Nov. 8, 1899, he was arraigned, and pleaded not guilty. Nathan D. Pratt and John J. Harvey of Lowell have been assigned by the court as counsel for the defendant.

HAL A. HOLLINGSWORTH of Douglas, indicted in Worcester County, October, 1899, for the murder of Mertice Mabel Leonard, at Douglas, Oct. 8, 1899. He was arraigned Oct. 30, 1899, and pleaded not guilty. Herbert Parker and John E. Abbott have been assigned by the court as counsel for the defendant.

KAROP KAPIGIAN of Fitchburg, indicted in Worcester County, October, 1899, for the murder of Nishan Haroutinian, at Fitchburg, Aug. 17, 1899. On Oct. 30, 1899, he was arraigned, and pleaded not guilty. John H. McMahon and Daniel Phalen have been assigned by the court as counsel for the prisoner. The case has been assigned for trial at Fitchburg on the fifth day of February.

MARTHA WILLIAMS of Attleborough, indicted in Bristol County, November, 1899, for the murder of Miletta Williams, at Attleborough, Oct. 4, 1899. On Nov. 23, 1899, he was arraigned, and pleaded not guilty. Percy A. Bridgman of Boston appears for the defendant.

JOSEPH A. HILL of Barnstable, indicted in Barnstable County, October, 1899, for the murder of Mary T. Hill, at Barnstable, June 16, 1899. On Oct. 18, 1899, he was arraigned, and pleaded not guilty. Henry H. Baker, Jr., and Charles F. Chamberlayne have been assigned by the court as counsel for the defendant.

LUIGI STORTI of Boston, indicted in Suffolk County, December, 1899, for the murder of Michele Calucci, at Boston, Nov. 7, 1899. The defendant has not yet been arraigned.

WILLIAM J. YOUNG of Randolph, indicted in Norfolk County, December, 1899, for the murder of Benjamin F. Coolbroth, at Randolph, Sept. 9, 1899. On Dec. 27, 1899, he was arraigned, and pleaded not guilty. A. P. Worthen and Albert E. Avery have been assigned by the court as counsel for the defendant.

ANTONIO PEPE, indicted in Suffolk County, March, 1899, for the murder of Bernardino Minichiello, at Boston, Oct. 24, 1898. Soon after the homicide was committed Pepe went to Italy, where he has since remained. At the request of the United States he has been arrested and held for trial there. Depositions for that purpose have been prepared by Oliver Stevens, district attorney, and forwarded to the Italian court, to be used in his trial.

The foregoing does not include indictments against persons who have not been arrested. (*Vid.* Pub. Sts., c. 213, § 12.)

THE CASE OF DI BLASI.

Antonio Di Blasi was indicted in Suffolk County on the first Monday of June, 1898, for the murder of James M. Ellis, in Boston, May 23, 1898. The case was not included in the report of indictments found during that year, for the reason that the defendant had not been arrested. He escaped from the jurisdiction, and in February, 1899, he was discovered to be living in Italy, of which country he is a citizen. At the request of the United States he was there arrested and held for the murder. After some correspondence with the Department of State and with the Ambassador of the United States at Rome, officers Watts and Rosatto of the Boston police force were sent to Italy with a formal request from the government of the United States for his extradition. There are no treaty stipulations requiring such extradition, and the Italian government finally declined to accede to the request, but offered to try Di Blasi in its own courts.

Anticipating the possibility of such refusal and that such an offer might be made, the officers had also taken with

them such depositions and affidavits as, under the form of procedure in the courts of Italy, would be admissible to prove his guilt; and upon those documents, supplemented by the testimony of the officers, Di Blasi was tried in Messina, convicted of the murder, and sentenced to be imprisoned for a term of six years.

THE DEATH PENALTY.

I was led to recommend that the death sentence of Edwin Ray Snow, the seventeen-year-old murderer, whose case is reported above, be commuted to imprisonment for life, not because of the previous good character of the prisoner, nor because there were any mitigating circumstances in the homicide itself, but rather because I did not believe that public sentiment in Massachusetts would tolerate the execution of a boy of this age, whatever his previous character and however grave the crime he had committed. The Council were unanimous in acting upon my recommendation, and, so far as I can learn, the sentiment of the people of the Commonwealth is in full accord with the result.

If it be true that the execution of a boy of seventeen years would not be tolerated by the community, it is worthy of consideration whether the law, which, as it stands, requires prosecuting officers to ask for and the courts to impose sentence of death upon all persons, of whatever age, convicted of murder in the first degree, should not be amended, so that it may conform to the existing sentiment of the community.

While the reasons for also amending the law as to women stand upon different considerations, and are mostly sentimental in their nature, it is nevertheless a fact that no woman has suffered the penalty of death in Massachusetts for many years, and, so far as I can learn, during the present century. I doubt very much whether a case could occur where the Executive would not commute a death sentence against a woman.

It is far from probable that the people of Massachusetts would at present favor the total abolition of capital punishment, although there are many whose views go to that ex-

tent ; but as to women, and minors under the age of eighteen, I do not hesitate to recommend that the law requiring the punishment of death be amended, so that, upon conviction of murder in the first degree, such persons shall be sentenced to imprisonment for life.

THE STATUTES REGULATING THE HOURS OF LABOR OF WOMEN AND MINORS.

It was recently reported to me that, in consequence of being employed by day in one mill and in the evening in another mill, women and perhaps minors were being in fact employed in all more than fifty-eight hours in one week. This being a clear violation of the spirit of the statutes relating to the employment of such persons, I took active measures to prevent its continuance. The subject, however, is one of some difficulty, and the recent practice of textile factories to run their mills in the evening, and the failure of the laws as they stand adequately to deal with such a practice, make it, in my judgment, my duty to call the matter to the attention of the Legislature.

The clear intent of the law is to limit the hours of labor of women and children in manufacturing establishments. It was undoubtedly enacted in the belief that the welfare, not merely of such employees, but of the community, would not be promoted by allowing women and children to exhaust their energies and endanger their health by the long days of labor that formerly prevailed in the Commonwealth, and still prevail in some States. There is no statute relating to the hours of labor of men, and it is doubtful whether any such statute would be within the jurisdiction of the Legislature. It happens, however, that it is not profitable to run textile mills unless women are employed, so that the statute operates as a practical prohibition against the employment of any person, male or female, in such mills for more than fifty-eight hours a week ; and in seasons of prosperity, like that which is now being enjoyed, there is more or less restiveness among manufacturers, and in some cases even among employees, on account of the strict provisions of the statute.

But, although the spirit of the law is the prevention of overwork by women and children, it does not seek to punish the employee, but only the employer. It only prohibits the latter from employing a woman or minor under the age of eighteen more than fifty-eight hours in any one week. It is scarcely necessary to say that under this law no employer can be held to know whether a person employed by him has been employed elsewhere, so long as he himself does not exceed the statutory limit; and that he cannot be prosecuted merely because the woman employed by him in fact works (including work elsewhere) more than fifty-eight hours during the week.

I felt constrained so to advise the officers in charge of such matters. But, as the statute requires in strict terms the posting in each room of a printed notice stating the hours of labor required of women (and minors) employed in that room, and as the running of the mills in the evening necessitates the posting of two notices, each stating the number of hours of labor required of women in the room in which they were posted, and as the two notices together require much more than fifty-eight hours of labor, and as, further, the object of the notice is to make it easy for the officers to prosecute for violations of the law, it is a serious question in my mind whether the law contemplates or permits two such notices, and whether the employer may not be prosecuted for employing women at all under such double notices. I accordingly advised the officers to make complaints therefor in any case where they found women were being employed evenings who worked there or elsewhere during the day. I did not advise complaints against all mills running during the evening; for it has long been the practice for manufacturers in various cities of the Commonwealth to run their mills evenings, employing women who have not worked during the day, and, so far as I know, without objection or criticism.

I believe the actual employment of the same women day and evening has ceased. But the law as it stands does not adequately deal with the case of mills running at night, for, assuming that they may lawfully so run, and may employ women, it is difficult, if not impossible, for the officers to

know whether the women so employed evenings are being employed in the day time. I recommend that suitable legislation be enacted to make clear the meaning of the law, and to remove the difficulties I have suggested.

CONSTITUTIONAL QUESTIONS BEFORE THE SUPREME JUDICIAL COURT.

Among the cases conducted by this office before the Supreme Judicial Court, two involved the constitutionality of acts of the General Court. One concerned the habitual criminal act (St. 1887, c. 435) ; the other the land registration act, commonly called the Torrens act (St. 1898, c. 562). The constitutionality of both was upheld, Lathrop and Loring, JJ., dissenting in the latter case. Attempts have been made both in Ohio and Illinois to enact a land registration law which should be effectual in its provisions. The law enacted by the Legislature of Ohio was declared unconstitutional. The first statute in Illinois was also held unconstitutional, and the second statute drawn in consequence of the decision of the court contains no provisions like those contained in the Massachusetts statute making titles good against all the world. It is not improbable that the Massachusetts statute will be the basis of similar legislation throughout the United States.

The opinion of the chief justice points out some particulars in which the statute may be wisely amended. I propose hereafter to submit a bill tending in that direction.

The statute regulating the height of buildings upon Copley Square (St. 1898, c. 452) was also declared constitutional. This case was conducted by counsel for the relators.

REVISION OF THE STATUTES.

Res. 1896, c. 87, provided for the appointment of a commission to revise, consolidate and arrange the Public Statutes. The commissioners so appointed have prosecuted their labors with diligence and fidelity. The work of incorporating the legislation since the Public Statutes is being supplemented, as required under the provisions of the resolve authorizing the commission, by the substitution of

lucid and terse expressions for redundant and ambiguous language, by curing defects, by reconciling inharmonious provisions and by eliminating obsolete laws. This often requires minute and prolonged investigation, not only in the books but also in conference with the administrative officers. About three-quarters of the work is substantially completed, and I am informed that the commission will be able to present its full report to the Legislature of 1901. The report will thus cover a period of twenty years, the same as in the Public Statutes, and will have taken about the same time as was taken by the commissioners on the revision in 1836 and 1860, who were appointed respectively in 1832 and 1855.

The labor of the present commission covers a much larger and more intricate mass of material than any former revision. The laws embodied in the revision of 1836 were all contained, as I am informed, in volumes of 1,800 pages; in that of 1882 in volumes of 2,820 pages; while the legislation since the Public Statutes covers 6,017 pages, 3,526 of which are included in the supplements and 2,481 in the Blue Books of 1896–99 inclusive.

COLLATERAL INHERITANCE TAX.

The Supreme Judicial Court has rendered a number of decisions concerning the taxability under the collateral inheritance tax law (St. 1891, c. 425) of the property in other jurisdictions of resident decedents and of the property in Massachusetts of non-resident decedents, and the law upon these matters may now be said to be fairly well settled. It has been decided that the personal property of a resident decedent, which was in fact without the Commonwealth at the time of the death, was nevertheless liable to the collateral inheritance tax. *Frothingham v. Shaw*, 174 Mass., December, 1899. It has been further held that real and personal estate of a non-resident decedent which was in this Commonwealth at the date of his death is taxable. *Callahan v. Woodbridge*, 171 Mass. 595. Also that shares of stock in corporations organized under the laws of Massachusetts, shares of stock in national banks located in Massachusetts, and shares of stock in railroad corporations incorporated

under the laws of Massachusetts and also under the laws of other States, owned by non-resident decedents, are taxable in this Commonwealth, whether the certificates of such stock are in this State or elsewhere at the date of the death of the decedent. *Greves v. Shaw*, 173 Mass. 205; *Moody v. Shaw*, 173 Mass. 375.

It sometimes happens, however, that shares in Massachusetts corporations owned by non-resident decedents at the time of their death are transferred by foreign executors or administrators without payment of the tax to which such shares are liable. By the New York St. of 1896, c. 908, § 228, it is provided that, if a foreign executor, administrator or trustee shall transfer stock of his decedent, which is liable to a collateral inheritance tax, the tax shall be paid to the Treasurer on such transfer; and that no safe deposit, bank, nor any person, holding securities or assets of a decedent, shall deliver the same to such executor or administrator unless notice of the time and place of such intended transfer be served upon the Treasurer five days prior to such transfer; and that the Treasurer may personally or by representative examine such securities or assets at the time of such delivery; and that failure to serve such notice or to allow such examination shall render the corporation or person so negligent liable to the payment of the tax due upon such securities or assets.

I recommend that similar legislation be enacted as to persons and corporations within this Commonwealth.

DISTRIBUTION OF THE ESTATES OF DECEASED PERSONS.

St. 1899, c. 479, is an act to revise the laws relative to the distribution of the estates of deceased persons. It is not a mere codification of existing laws upon the subject, but introduces some provisions radically new. The act does not take effect until April of this year.

It can scarcely be said that the act is so clearly drawn as to be easily understood by the ordinary man; or that it fully accomplishes its professed purpose of equalizing the rights of husbands and wives in the descent and distribution of property real and personal. The statute was enacted on the

closing day of the session, and was the last public act of the session. It is probable that it would not have passed, and perhaps would not have been approved, but for the fact that, as it was not to take effect until after the meeting of this Legislature, there would be time to revise and perfect its provisions before it became operative.

Certain amendments intended to simplify and improve the act have been prepared by those who were instrumental in procuring its passage, which have been submitted to me; and I recommend their enactment before the time when the original act takes effect.

RECOMMENDATIONS IN PREVIOUS REPORTS.

I resubmit sundry recommendations made in previous reports of the Attorney-General, to which reports I beg to refer for the reasons therefor: —

1. That exemptions from jury duty be limited to those whose occupations are incompatible with jury service; and that the term of service of jurymen be limited to two weeks.

2. That auditor's hearings be given the same rank as the trial of cases in the courts appointing such officers; and that the court have power to appoint a time certain for hearing cases before auditors, so that when such a time is appointed the party neglecting to attend the hearing without just cause may be defaulted or nonsuited, as is the case when parties fail to attend at the time set for trial of a case in the court itself.

3. That the statutes relating to proceedings in probate courts be so amended that, when questions arise in which the parties have the right of trial by jury, parties desiring such a trial shall claim the same in the Probate Court; and that thereupon the Probate Court shall suspend further hearings on the questions involved, and frame issues for the jury to be tried in the higher courts, without removing the case itself.

PUBLICATION OF OFFICIAL OPINIONS.

Under the authority of Resolves of 1898, chapter 95, I have caused to be prepared for publication a volume containing the opinions of the office heretofore published in

connection with the annual reports, from 1891 to 1898 inclusive, properly indexed and digested. The volume will be ready for distribution in a few days.

Annexed to this report are the principal opinions submitted during the current year.

Respectfully submitted,

HOSEA M. KNOWLTON,
Attorney-General.

OPINIONS.

Pauper — Dead Body — Promotion of Anatomical Science.

By St. 1898, c. 479, an act relative to the promotion of anatomical science, the officials named therein must surrender to medical schools, upon proper application and the giving of a bond as prescribed, such bodies as would otherwise be buried at the public expense.

After such application, the officials cannot bury the body at the public expense.

The terms of the bond, as required by the statute, prohibit the return of such bodies.

JAN. 9, 1899.

HOLLIS M. BLACKSTONE, Esq., *Superintendent, State Farm.*

DEAR SIR:—Your letter of Nov. 16, 1898, submits certain questions touching the construction of St. 1898, c. 479, § 2, entitled “An Act relative to the promotion of anatomical science.”

The statute in question is mandatory. It is in substitution of Pub. Sts., c. 81, which was merely a permissive act. Under the Public Statutes, the overseers of the poor and other officials named in the act might, in their discretion, deliver bodies which otherwise must be buried at the public expense, for the purpose of dissection, but they were not compelled so to do. Under the statute of 1898, however, upon the application of the dean or other officer of a medical school established by law in this Commonwealth, such officers are required to surrender the bodies, which otherwise would have been buried at the public expense, for the use of such schools, upon the giving of a bond as prescribed in the statute. Such application having been made, the overseers of the poor and other officials enumerated have no right to bury the body at the public expense or to use the public funds for that purpose, but must, upon the receipt of a sufficient bond, deliver the body upon the application.

Your letter also inquires whether it is lawful to insist, as one of the conditions, that the body, after being used by the medical school, should be returned to those from whom it was received. The penal condition in the bond distinctly provides, following § 2 of the act in question, that the body must be kept for fourteen

days, for purposes of identification, and that, after having been used for the promotion of anatomical science, "the remains shall be decently buried." This requirement, which is one of the conditions of the bond to be given, prohibits the return of the body.

I enclose a form of bond which I have had printed for use of institutions included in the provisions of the act. It is not for this office to fix the amount of the bond, but I see no reason why a penalty of one hundred dollars for each body which, I understand, has been the usual sum in such cases, is not sufficient.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Insurance — Agent — License — Power of Attorney.

The authority of a person duly appointed by an insurance company, and licensed by the insurance department of the Commonwealth, as an insurance agent, is ordinarily personal in its nature, and cannot be transmitted to another.

The question whether the authorized agent of an insurance company can delegate to another the power of countersigning a policy, is one which does not concern the insurance department of the Commonwealth.

JAN. 10, 1899.

HON. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR: — Your letter of Dec. 16, 1898, requests the opinion of the Attorney-General upon the following question: "Can the authority of a person duly appointed by an insurance company, and licensed by this department as an insurance agent, be delegated to another by power of attorney?"

It is impossible to answer your question generally. I can conceive of cases where the agent might act by attorney, clerk or sub-agent. Ordinarily, however, such an appointment is personal in its nature, and cannot be transmitted to another.

The specific question in your letter, intended to illustrate your general question, to wit, whether an authorized agent can delegate to another the power of countersigning a policy, is one that does not concern your office. Whether the policy is duly issued is a question for the parties, not for you.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

County Accounts — Law Library Association — Title to Money from County Treasury.

The Norfolk Bar Association was organized in January, 1898, and was entitled to receive the full amount appropriated under Pub. Sts., c. 40, § 6, as amended by St. 1882, c. 246, on the first day of January, 1899, although its by-laws were not approved by the Superior Court until November, 1898.

JAN. 10, 1899.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts.*

DEAR SIR:— Pub. Sts., c. 40, § 6, provides that "County treasurers shall annually pay to the Law Library Associations in their respective counties all sums paid into the county treasuries during the year by the clerks of the courts, to an amount not exceeding fifteen hundred dollars in any year." St. 1882, c. 246, made the amount two thousand dollars, instead of fifteen hundred dollars. I am informed that this statute is so construed as to make the amount so appropriated payable on the first day of January.

The Norfolk Bar Association was organized in January, 1898, but its by-laws were not approved by the Superior Court until November. It was, however, in existence, and entitled to the provisions of law made for its benefit, in January, 1899, and is entitled to the amount appropriated under the section quoted.

The fact that it has not been in existence during the entire year is not, in my judgment, of consequence; nor the fact that the county commissioners have, under appropriations therefor, purchased books during the year for the law library. The full amount provided by the statutes is nevertheless payable to the association.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Pauper — Married Woman — Settlement.

A woman who acquired a settlement by marriage in one town, could not acquire one on her own account, under St. 1879, c. 242, § 2, in another, so that she could become a charge upon the second town, after her husband's settlement and her own, acquired by marriage, in the first town were destroyed by St. 1898, c. 425, § 2.

JAN. 10, 1899.

STEPHEN C. WRIGHTINGTON, Esq., *Superintendent, State Adult Poor.*

DEAR SIR:— The case stated in your letters of Oct. 1, 1898, and Jan. 9, 1899, is this: A man, born in Massachusetts, had a settlement in Leominster, acquired prior to 1860. This settlement was lost by the provisions of St. 1898, c. 425, § 2. His wife had acquired settlement in the same place by her marriage.

Her settlement also was lost by the same statute. From 1874 to 1882, while married, she resided in Athol, without receiving aid.

The question submitted by your letters is, whether, assuming that her marriage settlement was lost by St. 1898. c. 425, § 2, her residence in Athol gives her a settlement under St. 1879, c. 242, § 2.

St. 1878, c. 190, § 1, cl. 6, re-enacting St. 1874, c. 274, § 2, provides that "Any woman of the age of twenty-one years, who resides in any place within this State for five years together, without receiving relief as a pauper, shall thereby gain a settlement in such place." It was held in *Somerville v. Boston*, 120 Mass. 574, that this provision applied only to unmarried women. By St. 1879, c. 242, § 2, it was further provided that the clause quoted should be held to apply to married women who have not a settlement derived by marriage.

An examination of these statutes makes it evident that a married woman, having a settlement derived by marriage, could acquire no settlement under the clause quoted. As to such, the statute never existed.

St. 1898, c. 425, § 2, declares that all settlements acquired prior to 1860 are defeated, "provided that, whenever a settlement acquired by marriage has been thus defeated, the former settlement of the wife shall be thereby revived." This provision, however, does not revive a settlement which never existed. As above stated, the residence of the married woman in Athol did not give her any rights to a settlement: and consequently, no settlement in Athol was ever acquired by her.

The case is different from that stated in *Fitchburg v. Ashby*, 132 Mass. 495, which dealt with a statute retroactive only in so far as it permitted rights under the statute to be acquired prior to the enactment of the statute.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Militia — Commissioned Officer — Provisional Militia.

An officer holding a commission in the active militia, who did not enter the service of the United States, in the Spanish War, but accepted an office in the provisional militia, authorized by St. 1898, c. 428, vacated his office in the active militia by accepting the office in the provisional.

JAN. 10, 1899.

Maj.-Gen. SAMUEL DALTON, *Adjutant-General*.

DEAR SIR:—Your letter of Nov. 18, 1898, requires the opinion of the Attorney-General upon the following question, to wit:

“ Does an officer of the militia, holding a commission in the active militia, who does not enter the service of the United States, and who accepts a commission in the provisional militia, authorized under the provisions of chapter 428, Acts of 1898, vacate his former commission on accepting the latter? ”

The provisional companies, battalions and regiments, authorized by St. 1898, c. 428, § 6, are, in my opinion, subject to the provisions of the general militia law, St. 1893, c. 367 excepting as otherwise specially provided.

Section 50 of the general militia law provides that, “ When an officer holding a military commission is elected or appointed to another office in the militia, and accepts the same, such acceptance shall vacate the office previously held. ”

This section answers your inquiry. An officer who accepts an election to office in the militia vacates his former commission, whether the new commission be in the active or in the provisional militia.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Northern Avenue Bridge — Northern Avenue — Right of Commonwealth to build and extend.

The right of the Commonwealth under the four-part agreement, to build Northern Avenue bridge and to extend Northern Avenue, is not impaired by St. 1880, c. 260, or by the deed made under authority of that statute.

JAN. 11, 1899.

HON. WOODWARD EMERY, *Chairman, Harbor and Land Commissioners*.

DEAR SIR: — I have your letter of Nov. 30, 1898, submitting certain inquiries relating to St. 1880, c. 260. The statute authorized the New York & New England Railroad Company to purchase the twenty-five-acre lot, so called, on the Commonwealth's flats at South Boston, “ subject to the right of the city of Boston to lay out Northern Avenue over said parcel as provided in an indenture of four parts between the Commonwealth, the Boston & Albany Railroad Company, the Boston Wharf Company and the city of Boston, dated the twenty-fourth day of June, eighteen hundred and seventy-three, ” for the sum of one million dollars. The statute further provides that upon the payment of two hundred thousand dollars thereof, “ said New York & New England Railroad Company shall have all the rights of the Commonwealth under said indenture to build Northern Avenue bridge and extend Northern Avenue to some existing street on the northwesterly side of Fort Point Channel, for and on account of said city, and to reimbursement

therefor from said city, as provided in said indenture." The statute further provides: "Said railroad company shall also have authority to build, at its own cost, Northern Avenue Bridge, in anticipation of action by the said city, subject, however, to all rights of said city under said indenture."

The question submitted in your letter, in substance, is whether, under this statute and the deed given by authority thereof, the Commonwealth has parted with its rights as to the building of the Northern Avenue bridge under said indenture.

The Commonwealth, at the time of the execution of the four-part agreement was the owner of a large tract of land situated easterly of Fort Point Channel, of which the twenty-five-acre lot referred to in the statute of 1880 was a small portion. Under the terms of the indenture, the city of Boston, in consideration of certain obligations entered into by the Commonwealth and the other parties thereto, covenanted and agreed, upon certain conditions stated therein, to build, within twelve months after the request of the Board of Harbor and Land Commissioners, approved by the Governor and Council, a bridge for public travel over Fort Point Channel, in extension of Northern Avenue. The indenture also provided for the laying out of Northern Avenue over the land of the Commonwealth and of the Boston & Albany Railroad Company, which corporation was the owner of land deeded to it by the Commonwealth.

The indenture further provided that, in case the city of Boston should fail to build Northern Avenue bridge and extend the avenue, the Commonwealth might build the bridge and extend the avenue; and in such case the city of Boston should pay to the Commonwealth the cost thereof, not exceeding a specific sum.

The building of the bridge and the extension of the avenue were necessary to the proper development of the land of the Commonwealth, not merely of the twenty-five-acre lot which was adjacent to the channel, but of all the other land lying to the eastward; and the plain purpose of the indenture was to secure the performance of the work, at the option of the Commonwealth, either by the city of Boston, or, by the Commonwealth, at its expense.

St. 1880, c. 260, § 1, par. 1, provides, in terms, it is true, that the railroad company "shall have all the rights of the Commonwealth under said indenture to build Northern Avenue bridge and extend Northern Avenue;" but, in view of the circumstances, which must have been known to the Legislature when the statute was enacted, I do not think that it was the intention of the Legislature to give up the rights of the Commonwealth, but rather to admit the New York & New England Railroad Company, it being the grantee of a portion of the tract to be benefited, to an equal right in the

enforcement of the covenant to build the bridge and extend the avenue. I am of the opinion that the words "shall have all the rights of the Commonwealth under said indenture," are to be taken to mean that the railroad company shall share and exercise, in common with the Commonwealth, all its rights to have the bridge built and the avenue extended. Such a construction does not unduly violate the letter of the statute, and is consistent with what may be supposed to have been the purpose of all parties in its enactment. It would be unreasonable to suppose that the Commonwealth, being the owner of a large tract, of which the twenty-five-acre lot was only a small portion, all of which alike would be benefited by the building of the bridge, intended, in selling the twenty-five-acre lot to the railroad company, to part with the rights it had acquired under the indenture.

It is unnecessary to consider how far action taken by the railroad company under the statute would have concluded the rights of the Commonwealth; for, as I am informed, no action whatever has been taken. The city cannot avoid its obligation by reason of the statute, for it has not been prejudiced or injured by its enactment nor by any acts done under it. The deed to the railroad contains no express assignment of the rights of the Commonwealth, under the four-part agreement, to have the bridge built and the avenue extended. The railroad, therefore, has no right of interference in the matter, except under the statute, which, for the reasons I have stated, is not to be interpreted as taking away the rights of the Commonwealth.

Upon the whole, therefore, I am of the opinion that the right of the Commonwealth to build Northern Avenue bridge and extend Northern Avenue is not impaired by St. 1880, c. 260, or by the deed made under the authority thereof.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Gas Company—New England Gas and Coke Company—Unincorporated Voluntary Association—Returns to Gas and Electric Light Commissioners.

St. 1886, c. 346, § 2, providing that "manufacturing companies in which the manufacture of gas is a minor portion of their business shall only be required to keep accounts of the expenses and income of their gas business," was intended to exempt manufacturing corporations which carry on a gas business in addition to and entirely separate from their principal business, and does not apply to a company whose business is the manufacture of coal by one process into gas, coke and other by-products.

While a gas corporation becomes subject to the jurisdiction of the Board of Gas and Electric Light Commissioners as soon as it is incorporated, an unincorporated voluntary association has no greater rights and is subject to no greater duties or liabilities than an individual, and is not, therefore, subject to the jurisdiction of the Board, and is not required to make returns to the Board until it comes into actual relations with the gas consumers.

JAN. 26, 1899.

FORREST E. BARKER, Esq., *Chairman, Gas and Electric Light Commissioners.*

DEAR SIR:—I have the honor to acknowledge receipt of two communications from the Board of Gas and Electric Light Commissioners, notifying the Attorney-General that the New England Gas and Coke Company appears to have violated the provisions of St. 1885, c. 314, § 7.

The first letter, dated Dec. 12, 1898, sets forth that the company “has failed to make its annual return to this Board, in the form prescribed by this Board, on or before the second Wednesday of September, A.D. 1898.”

The second letter, dated Jan. 19, 1899, states that the company “has refused and neglected to furnish any statement of certain information required by the Board, touching the condition, management and operations of the company, although requested so to do on the twelfth day of December, 1898.”

These notifications are given to the Attorney-General under the provisions of § 12 of said chapter, which provides that, whenever any gas company violates or neglects to comply with the provisions of the statutes, the Board shall give notice thereof, in writing, to such corporation and to the Attorney-General, who “shall take such proceedings thereon as he may deem expedient.” Proceedings against the company being thus left to the discretion of the Attorney-General, I have deemed it my duty to consider carefully whether, upon the facts stated, the company has violated the provisions of the statute. As a result of my examination, I am clearly of the opinion that no violation of law appears, and that I should not institute proceedings against the company. Although your Board is not responsible for the action of the Attorney-General, it is due to it that I state briefly the reasons which have led me to these conclusions.

The section in question (St. 1885, c. 314, § 7) provides that “Every gas company shall annually make a return to said Board in a form and at a time prescribed by said Board, setting forth the amount of its authorized capital, its indebtedness and financial condition on the first day of January preceding, and a statement of its income and expenses during the preceding year, together

with its dividends paid or declared, and a list containing the names of all its salaried officers, and the amount of the annual salary paid to each; and said return shall be signed and sworn to by the president and treasurer of said company and a majority of its directors. Every such company shall also at all times, on request, furnish any statement of information required by the Board concerning the condition, management and operations of the company, and shall comply with all lawful orders of said Board."

The New England Gas and Coke Company is not a corporation. Your letter assumes, however, that the company is made subject to the provisions of the section quoted, by St. 1886, c. 346, § 7, which provides that, in the construction of the statute, the provisions of which it is alleged have been violated, "the terms 'gas company' and 'corporation' shall include all persons owning or operating works for the manufacture and sale of gas for heating or illuminating purposes within the Commonwealth."

Before discussing what I deem to be the principal question involved, it may be well to allude briefly to one of the claims made by the company as a reason for not making the returns required by the statute. St. 1886, c. 346, § 2, after providing that the returns to be made by gas companies shall be made on or before the second Wednesday of September in each year, further provides "that manufacturing companies in which the manufacture of gas is a minor portion of their business shall only be required to keep accounts of the expenses and income of their gas business." I am informed that one of the contentions of the New England Gas and Coke Company is that it is not required to make returns to your Board, because the manufacture of gas is to be a minor portion of its business, and that it has submitted estimates tending to show that the value of the gas product will be less than that of the coke manufactured. I have no difficulty with this contention. It is conceded that in all essential respects the process of the company in question is similar to that of other gas companies manufacturing coal gas, the only difference claimed being that by the methods designed to be employed by this company a relatively larger proportion of coke will be manufactured. When coal is treated for the production of gas, the resulting products include gas and coke and ammonia. Ordinarily, the coke is of less value than the gas. The New England Gas and Coke Company claims that its product of coke will be more valuable than the gas, although it admits that no separate account can be kept of the expense of manufacturing gas, which shall not include all the expenses of treating the coal employed.

The statute upon which the company relies was intended to

exempt manufacturing corporations which carry on a gas business in addition to and entirely separable from their principal business, as to which an account of the expenses and income from such incidental business might be accurately determined. But the business of this company is the manufacture of coal, by one process, into gas, coke and other by-products. This is its principal, and, so far as I know, its only, business; and it is not exempt from making returns merely because it may happen that the coke produced is worth more than the gas. Both are products of one process of manufacturing.

If the contention of the New England Gas and Coke Company were sound, any gas company would be exempt from making a return 'whenever it could show that the income from what are usually termed its *by-products* exceeded that derived from the sale of gas. Such a construction would make the enforcement of the salutary provisions of the statute, which are designed for the protection of the gas consuming public, dependent entirely upon the market value of the various products of the gas retort. This, obviously, was not the intention of the Legislature, and is not a reasonable construction of the provisions in question.

My principal difficulty arises from the fact that the gas company is not now engaged in the manufacture or sale of gas. If it were a gas corporation, this fact would make no difference. Such a corporation becomes subject to the jurisdiction of your Board as soon as it is incorporated. It is essentially, and by express provisions of its charter, a gas corporation. It exists as such under the authority and by sanction of the Legislature. It cannot plead to the jurisdiction of your Board that it is not engaged in the manufacture of gas; for it is, nevertheless, a gas corporation, subject from its inception to all the provisions of law applicable to such corporations.

The New England Gas and Coke Company, however, is not a corporation, but an unincorporated voluntary association. The title is but a designation of certain trustees holding property upon certain trusts set forth in a declaration of trust dated Sept. 30, 1897. The declaration of trust provides that the trustees shall use the property conveyed to them in trust "in manufacturing, buying, selling and dealing in coal, oil, coke or gas, or all the products thereof of every description and any business similar thereto, including electric business of all kinds;" and the trustees are to divide the profits of the business ratably among certain persons called shareholders, in proportion to the number of shares held by them. The original shareholders, with the number of shares, are stated in the declaration, and it is provided that certificates of

shares shall be issued to each shareholder, which certificates may be transferred to others whose names shall be recorded on the trustees' books, the transferee to be held to have assented to the terms of the trust by the fact of his acceptance of the transfer of the shares. The death of a shareholder does not determine the trust nor give his personal representative a right of accounting, but simply entitles him to a new certificate of stock, upon the acceptance of which he succeeds to all the rights of the deceased under the trust. No shareholder has the right to call for a partition accounting or a division of the trust property.

Upon the death or removal of any trustee, his successor is to be appointed by the remaining trustees or by the court, and such new trustee shall have the same powers and be subject to the same duties as an original trustee. Unless terminated by the action of a percentage of the stockholders, the trust is to continue for fifty years, unless all of the trustees now living shall have died more than twenty-one years prior to the expiration of fifty years, in which case the trust is to terminate at the expiration of such twenty-one years. At the termination of the trust the property is to be divided or sold and divided among the shareholders. The holders of two-thirds of the shares may alter or terminate the trust at a properly called meeting.

The trustees are empowered, among other things, to make certain contracts, borrow money, give notes or other obligations, mortgage the trust property to secure the payment of such obligations or notes, and, generally, to do all things necessary to execute the trust; but express limitations are put upon their powers, so that they are not authorized to bind the shareholders personally by any contract or by any act, neglect or default; and this exemption applies also to the trustees themselves; but it is provided that any party injured shall have recourse for satisfaction solely to the trust estate. Every note, bond, obligation or contract shall give notice of these limitations on the power of the trustees by a direct reference to the declaration of trust.

It is plain that these provisions, while in many respects resembling those peculiar to corporations, do not constitute the New England Gas and Coke Company a corporation. Nothing less than sovereign power can create a corporation. There is no such thing as a corporation (excepting, perhaps, a corporation sole) at common law. The essential features of corporations can only exist by legislative authority, either under general laws authorizing the formation of corporations, or under special charters. The company in question has no special charter, and it is not contended, and cannot be claimed, that it has complied with, or

attempted to comply with, the general statutes authorizing the forming of corporations. There is in this Commonwealth no form of association midway between a corporation and a partnership. Although a partnership is in the form of a joint stock company, it is held to be merely a partnership. *Tappan v. Bailey*, 4 Met. 529; *Tyrrell v. Washburn*, 6 Allen, 466; *Edwards v. Warren Linoline Works*, 168 Mass. 564. It is immaterial that the shares of the company are transferable. *Phillips v. Blatchford*, 137 Mass. 510. See also *Ricker v. American Loan & Trust Co.*, 140 Mass. 346.

So far, therefore, as the provisions of the statutes relating to gas companies are applicable only to gas corporations, they cannot be enforced against the New England Gas and Coke Company. It has clothed itself in the garb, and assumed the form and appearance of a corporation; but it is, nevertheless, a voluntary association of individuals, without corporate power or authority, and has no greater rights, and is subject to no greater duties or liabilities than any association of individuals, or even than any individual. For the purposes of the statutes relating to the powers of your Board, it is to be treated precisely as though it were an individual.

This being so, what duty of making returns did the Legislature intend to impose upon an individual engaging or proposing to engage in the manufacture and sale of gas? A statute requiring from individuals engaged in business in this Commonwealth information regarding the condition, management and operations of their business is one which must necessarily impose upon such individuals special burdens and duties not required of other classes in the community. The statute purporting to impose such burdens must, therefore, in my opinion, be strictly construed. *Black on Interpretation of Laws*, p. 300.

In view of these principles, which are fundamental and well settled, I cannot believe that it was the intention of the Legislature to impose upon an individual any duty of making returns or of furnishing information as to his private business. The building of factories and retorts by an individual, even the making of executory contracts for the future sale and delivery of gas to a corporation, are matters of private business, so far, at least, as relates to the contractor. The supervision of the Commonwealth over the operations of an individual is only warranted when, by actually engaging in the business of supplying gas, he serves the public. There is a clear distinction in this respect between an individual and a gas corporation. As I have already pointed out, the corporation is the creation of the Commonwealth, acquires its rights under the laws of the Commonwealth, and, whether engaged

in business or not, is and should be subject to all the provisions governing such corporations. An individual, on the other hand, is not within the purview of the statute, and does not become subject to the jurisdiction of your Board, by reason of any intentions he may have formed or any preparations he may have made, until he comes into actual relation with the gas consumer.

I am of opinion, therefore, that the New England Gas and Coke Company, being but a voluntary association of individuals, and not being engaged in the manufacture or sale of gas, is not at present required to make returns to your Board, nor to answer inquiries as to its business or financial condition.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Pauper — Married Woman — Domicile — Settlement.

A woman whose husband has never had a domicile in this Commonwealth, and who has deserted her, may by her own separate residence acquire a settlement here.

The doctrine that a married woman's domicile is that of her husband has no application to this case.

That doctrine does not apply so as to give a woman who came to this Commonwealth from a foreign country three years after her husband, a constructive residence here, during the three years, which can be tacked on to her actual residence here, for the purpose of giving her a settlement.

FEB. 2, 1899.

STEPHEN C. WRIGHTINGTON, Esq., *Superintendent, State Adult Poor*.

DEAR SIR:—Your letter of Dec. 3, 1898, states two cases, which in my opinion are governed by the same general considerations.

First. One who is now a pauper came with his mother to this Commonwealth and to Worcester in 1874. He has acquired no settlement in his own right. None of his ancestors except his mother ever lived in Massachusetts. His father and mother last lived together in the State of New York, in the town of Champlain, where he was born. His father there deserted his family and removed to Michigan, where he lived until his death, in 1896. His mother, after her husband's desertion, came to Worcester, where she resided, without receiving public aid, from 1874 to 1889.

The question submitted by your letter is, whether the mother of the pauper acquired a settlement by her residence in Worcester, which descended to her son. The settlement of the mother is claimed under the provisions of St. 1874, c. 274, as amended by St. 1879, c. 242, providing that married women who have not a

settlement derived by marriage, who reside in any place within the State for five years, shall thereby gain a settlement in such place.

In *Stoughton v. Cambridge*, 155 Mass. 251, it was held that a settlement was gained by a married woman in the defendant city because her husband's domicile was there for a period of more than five years, although her own domicile, excepting so far as it was that of her husband, did not remain constant, the court, Allen, J., saying, "It still remains the law of Massachusetts that ordinarily a married woman's domicile is that of her husband."

I do not think, however, that the doctrine of *Stoughton v. Cambridge* is applicable to the present case. The husband had no domicile in Massachusetts, and never had. He had deserted his wife in New York, and removed to another State. After the desertion, she had come to Massachusetts, and there resided. In my opinion, the legal fiction that wherever a wife may be actually, she is constructively with her husband, does not apply to this case. Many exceptions have grown up to the ancient doctrine. At the present day, the law recognizes the wife as having a separate existence and separate rights and separate interests; the ancient unity is severed, so that the wife stands upon an equal footing with her husband as to property, torts, contracts and civil rights. He now has no more control over her than she over him, and there seems to be no reason why she may not acquire a separate residence when she resides within and her husband without the State, and especially when he has forfeited his marital rights by his misconduct. To fix inevitably her residence with her husband would subvert her statutory right of voting and holding office, and would compel an innocent wife to make her home in whatever voting precinct her offending husband might choose to live. *Cheever v. Wilson*, 9 Wall. 108, 124. *Shute v. Sargent*, 36 Atlantic Rep. 282. *Burtis v. Burtis*, 161 Mass. 508. See also *Thorndike v. Boston*, 1 Met. 242, 245.

Without attempting to establish any general rule applicable to all cases, I am clearly of the opinion that, upon the case stated, the mother of the pauper, by her residence in Worcester, gained a settlement there, notwithstanding the residence of her deserting husband in Michigan.

Second. The second case stated in your letter illustrates still more forcibly the absurdity of the proposition that for purposes of settlement the wife's domicile is to be construed in all cases as that of her husband.

The pauper in this case came to this country in February, 1895, being then about two years of age. His father, a native of Ireland, lived in Springfield, Mass., from 1892 to 1898, but without

acquiring a settlement. His mother first came to this country, to Springfield, in 1895, where she resided for three years without receiving aid. By tacking on to her actual residence two years of constructive residence, while her husband was living here and before she ever saw this country, it is contended that she had resided in Massachusetts for five years. I do not think the statute can be construed to cover such a case, nor that the doctrine of *Stoughton v. Cambridge* applies to it.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Pauper — Unmarried Woman — Residence — Settlement.

The retroactive provision of St. 1874, c. 274, which gives a settlement to a woman by reason of residence, though such residence accrued before its enactment, does not apply to the case of an unmarried woman who at the time of its enactment was not a resident of Massachusetts.

FEB. 2, 1899.

STEPHEN C. WRIGHTINGTON, Esq., *Superintendent, State Adult Poor*.

DEAR SIR:—Your letter of Oct. 28, 1898, states the following case:—

A female pauper, who was born in Ireland in 1840, and who came to America and to the town of Winchester, Mass., in November, 1862, and resided there as an unmarried woman from that date until her removal to California in May, 1868, returned from California to Winchester, September, 1896, and was committed to Danvers Insane Hospital, April 21, 1897. While in California she was committed to a lunatic hospital in 1872, where she remained until removed therefrom by her nephew in September, 1896, and returned, by him, to Winchester. During her prior residence in the town of Winchester she had received no public aid.

Your letter requires the opinion of the Attorney-General upon the question whether the prior residence of the pauper in Winchester for more than five years, without receiving assistance, gives her a residence in Winchester, under the retroactive provisions of St. 1874, c. 274.

The statute provides, in § 2, that “Any woman of the age of twenty-one years who resides in any place within this state for five years together without receiving relief as a pauper shall thereby gain a settlement in such place;” and in § 3, that “any unsettled person shall be deemed to have gained a settlement upon the completion of the residence and taxation therein required, though the whole or part of the same accrues before the passage of this act.”

Her removal to California would not, of itself, operate to de-

feat her settlement, if the retroactive provisions of the statute apply to her case, so that she is deemed to have acquired a settlement prior to her removal. *Wilbraham v. Sturbridge*, 6 Cush. 61. If, therefore, the statute quoted is to be interpreted as including in its retroactive provisions all persons, whether living within or without the State at the time of its enactment, she must be deemed to have acquired a settlement in Winchester by her five years' residence in that town before removing to California.

I am of opinion, however, that this is not a reasonable construction of the act, and that it must be taken to refer only to unsettled persons residing within the Commonwealth at the time of its passage, and for whom the Commonwealth was or might be under duty to provide.

In *Taunton v. Boston*, 131 Mass. 18, a statute containing similar retroactive provisions was held not to give a settlement by derivation to the child of an unsettled person who died before its enactment. The case of *Fitchburg v. Athol*, 130 Mass. 370, is more nearly in point. It was held in that case that the statute now under consideration was not intended to give a settlement to persons who voluntarily ceased to be residents of the State twenty years before it was enacted, and, by derivation, to the descendants of such persons. Although neither of these cases can be said to be directly in point, they go far to sustain the position that the purpose of the Legislature was to deal only with persons living and residing within the Commonwealth at the time of the enactment of the statute. It having been held that the statute does not apply to descendants of persons not living at the time of its enactment, nor to the descendants of persons who had removed from this Commonwealth before its enactment, the same considerations would logically lead to the exclusion of non-residents themselves, and I have no doubt that the court would so hold.

I am of opinion, therefore, that the pauper in question is not settled in Winchester.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Pauper — Temporary Aid to Unsettled Poor.

St. 1898, c. 425, § 5, does not apply to persons whom the overseers of the poor are maintaining in their local almshouses, whose settlements are defeated by other sections of that act.

FEB. 7, 1899.

STEPHEN C. WRIGHTINGTON, Esq., *Superintendent, State Adult Poor*.

DEAR SIR:— Your letter of Dec. 8, 1898, requests my opinion upon the construction of St. 1898, c. 425, § 5. Your letter states

that other sections of the same act have unsettled many persons now supported in almshouses in the towns in which they were formerly settled, and that in some cases the town authorities of such towns claim that they have a right to charge for the support of such paupers, under the provisions of the section in question.

The section was enacted in substitution of Pub. Sts , c. 84, § 18. It is apparent, from the reading of both the section under consideration and said § 18, that the purpose of the Legislature was to provide aid for the unsettled temporarily poor and indigent in their own homes, and thus to prevent the sundering of family ties, which must have occurred had no such provision been enacted. Neither the former nor the present act is intended to include persons whom the overseers of the poor are maintaining in their almshouses, as, by their removal thereto, the overseers are deemed already to have decided that the almshouse and not their homes was the proper place for them to receive public aid.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

County Accounts — Officers — Serving of Warrants — Fees.

Officers serving warrants are entitled to charge for services and expenses.

The charge for services comprises fifty cents for each person upon whom service is made and an allowance for "travel." Expenses are limited to actual and necessary disbursements, and may be charged in addition to the item of constructive travel.

Railroad fares are not included in "travel," and may be charged in addition thereto.

If an officer has charged twice for expenses, the amount may be withheld in any further settlement between him and the paymaster or clerk whose duty it is to pay him.

If an officer knowingly charges for expenses which he did not incur, it constitutes the offence of obtaining money under false pretences.

FEB. 9, 1899.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts*.

DEAR SIR: — Your letter of Dec. 22, 1898, submits a number of questions on which the opinion of the Attorney-General is desired. They can well be answered together, as the same considerations apply to all.

Officers serving warrants are entitled to charge for services and expenses. The charges for services comprise fifty cents for each person on whom service is made, and an allowance, dependent upon the number of miles travelled, for what is called in the statute "travel." Although so called, it is, in fact, intended as a sliding scale of compensation for serving warrants. These two

items may be charged in every case where a warrant is served, excepting when more than one process is served upon the same defendant on the same day. With this exception, officers may charge fifty cents for service on every defendant, and constructive travel upon every warrant, even though travel is thus charged more than once for the same journey.

It is otherwise with expenses, which can be charged and collected but once, whether for travelling expenses, conveyance of prisoner or for aid. Whenever, in the service of a warrant, an officer incurs expense which is necessary and reasonable, he may charge for it. Such expenses, for example, as railroad fares, are not included in or covered by the items of constructive travel, and may be charged in addition thereto. These charges are limited to actual disbursements, except that, if an officer uses his own team, he may charge fifteen cents a mile therefor, in addition to the constructive travel to which he is otherwise entitled.

If, therefore, in any case, an officer has charged twice for expenses incurred by him, it is over-payment, and the amount may be withheld in any further settlements between him and the paymaster or the clerk whose duty it is to pay him. If he has knowingly charged for expenses which he did not incur, it amounts to the offence of obtaining money by false pretences.

I believe the foregoing is an answer to all the questions submitted.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Board of Education — Normal School Teacher — Special Services at Teachers' Institutes.

Pub. Sts., c. 21, § 8, providing that no person shall at the same time receive more than one salary from the State treasury, does not prohibit the State Board of Education from employing normal school teachers, with fixed annual salaries, at teachers' institutes and paying them from the appropriation made for the use of the Board.

The section does not apply to special services for a department or commission.

FEB. 18, 1899.

FRANK A. HILL, Esq., *Secretary, State Board of Education.*

DEAR SIR: — Your letter of January 7 states that it is proposed by the Board to employ normal school teachers for service in teachers' institutes, and to pay them therefor from an appropriation made for the use of said Board. These teachers are paid fixed annual salaries, and service in institute work is no part of the regular duties for which normal school teachers are paid.

Pub. Sts., c. 21, § 8, provides that "No person shall at the same time receive more than one salary from the state treasury." The question upon which you desire my opinion is, whether the employment of teachers for institute work, as proposed, is in violation of the section quoted.

The section has always been construed according to its terms, as referring only to salaries fixed and established by some law of the General Court. It does not include compensation for special services under the employment of a department or commission. An allowance for such employment is not a "salary," within the meaning of the word as used in the statute.

I am of opinion, therefore, that teachers employed as proposed may properly be paid from the appropriation for teachers' institutes at your disposal.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Bastardy Complaints—Entry Fee.

The entry fee required in civil cases must be paid upon the filing of bastardy complaints.

FEB 18, 1899.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts*.

DEAR SIR:—St. 1876, c. 227, § 5, provides that "In proceeding under the bastardy laws, the costs shall be the same as in civil cases, and in addition thereto, a fee . . . for receiving complaints and issuing warrants."

St. 1897, c. 237, § 1, repeals so much of the section above quoted as provides for a fee for receiving complaints and issuing warrants in bastardy cases. Other fees remain unchanged, and it follows that the entry fee required to be paid in civil cases must be paid upon the filing of bastardy complaints.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Spanish War—Termination.

The war was not ended by the ratification of the treaty of peace by the Senate of the United States.

FEB. 18, 1899.

HON. EDWARD P. SHAW, *Treasurer and Receiver-General*.

DEAR SIR:—The opinion of the Attorney-General is desired upon the question when the present war will be at an end. The

opinion is required because of certain provisions in St. 1898, c. 561, relating to the payment of a monthly bounty to soldiers.

It is sufficient to say, at the present time, that in my opinion the war was not ended by the ratification of the treaty of peace by the Senate of the United States. When peace is finally concluded may be a question to be discussed hereafter, and I will consider the matter further if you will call my attention to it again after the treaty has been ratified by the Spanish government.

Yours very truly,

HOSKA M. KNOWLTON, *Attorney-General*.

Savings Banks — First Mortgage of Real Estate — Property leased for Ninety-nine Years.

A lessee of land for ninety-nine years, who erects a building thereon, cannot give such a mortgage on the building, or the land, or both, as savings banks must take under a statute allowing them to invest their deposits in first mortgages of real estate in this Commonwealth.

MARCH 4, 1899.

STARKES WHITON, Esq., *Chairman, Savings Banks Commissioners*.

DEAR SIR:— Your letter of February 20 states that “ It is proposed by certain parties who are unable to purchase outright a parcel of land to take a lease thereof for a term of ninety-nine years, and to erect thereon a building which may cost one million dollars; ” and requests the opinion of the Attorney-General upon the question whether it would be lawful for a Massachusetts savings bank to loan money to the lessee, secured by a mortgage on the building, or land, or both.

St. 1894, c. 317, provides, in § 21, that deposits of savings banks may be invested in “ first mortgages of real estate situated in this Commonwealth. ” Unless the property, therefore, is real estate, it would not be lawful for savings banks to loan money upon it. A lease for any less time than one hundred years is personal property. Pub. Sts., c. 121, § 1. *Ex parte Gay*, 5 Mass. 419. The lessor may enter at any time for breach of the covenants of the lease, and recover the land free from any encumbrance made or suffered by the lessee. The lessee, therefore, cannot give a mortgage on the land leased which would be a “ first mortgage on real estate. ”

If there is no agreement in the lease as to whom the building shall belong, it is real estate belonging to the lessor, being neither a domestic nor a trade fixture. *Wall v. Hinds*, 4 Gray, 256, 271. If, on the other hand, there is an agreement in the lease that the

building, when erected, shall belong to the lessee, it is personal property, which the lessee may remove while he is in possession, but which he may not remove after his lease has expired. *Burke v. Hollis*, 98 Mass. 55. Moreover, in case the lessor enters and terminates the lease for breach of condition thereof, the lessee forfeits his right to remove the building, even if there is an agreement in the lease that it shall belong to the lessee. *Ku'ter v. Smith*, 2 Wall. 491.

It follows, therefore, that in the case stated it would not be lawful for a Massachusetts savings bank to loan money to the lessee secured by a mortgage upon the building, or land, or both.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Pauper — Settlement.

A person who derived a settlement in Boston from his father, which prevented him from gaining a settlement there in his own right under St. 1874, c. 274, is within the exception of St. 1898, c. 425, and his derivative settlement stands.

MARCH 4, 1899.

STEPHEN C. WRIGHTINGTON, Esq., *Superintendent, State Adult Poor*.

DEAR SIR: — Your letter of February 28 requires my opinion upon the settlement of a certain person named therein, the facts being as follows: He was born in Boston in 1829, and has always resided in Boston. He derived a settlement in Boston from his father, who died in Boston in 1876, at the age of seventy-nine years. His mother died in Boston, at the age of eighty-seven years. There was a period of five years between 1872 and 1877 during which it is admitted that the person in question resided in Boston five full years without receiving public aid, and paid the necessary number of taxes to give him a settlement under the retroactive clause of St. 1874, c. 274.

That statute, after prescribing certain conditions of settlement, provides in § 3 that "No existing settlement shall be changed by any provision of this act unless the entire residence and taxation herein required accrues after its passage; but any unsettled person shall be deemed to have gained a settlement upon the completion of the residence and taxation herein required, though the whole or a part of the same accrues before the passage of this act." Under this statute the person in question could gain no settlement, inasmuch as he already had a settlement derived from his father and acquired prior to 1860. His derivative settlement

from his father prevented him from acquiring a settlement in his own right. *Salem v. Ipswich*, 10 Cush. 517, 520.

St. 1898, c. 425, defeats all settlements not fully acquired subsequent to May 1, 1860, "except where the existence of such settlement prevented a subsequent acquisition of settlement in the same place." The settlement of the person in question acquired before 1860 prevented the subsequent acquisition by him of a settlement in the same place. The case, therefore, is within the exception of the statute, and the original settlement stands.

This conclusion is confirmed by the case of *Adams v. Ipswich*, 116 Mass. 570, in which the court (Wells, J.) says: "If the older settlement prevented the subsequent acquisition of the more recent one, the former is preserved by the exception in the St. of 1870." The exception referred to in the opinion of the court is similar in its terms to that in the statute of 1898.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Harbors — Selectmen — Fish Weirs.

The selectmen of a town have no right to license fish weirs in a harbor bordering on the town beyond the harbor line.

MARCH 29, 1899.

WOODWARD EMERY, Esq., *Chairman, Harbor and Land Commission.*

DEAR SIR: — Your letter of February 9 requires the opinion of the Attorney-General upon the following question, to wit: "Have the selectmen of Provincetown the right to license weirs in the harbor beyond the harbor line?"

The right of controlling and regulating the sea and seashores is in the sovereign. Under the early laws of Massachusetts, a structure built into the tide water by the owner of the shore might be declared a nuisance if it interfered with the rights of the public reserved to them by the Colonial Ordinance of 1641-47. To avoid the necessity of determining the question of nuisance in each particular case, the Legislature from time to time established lines in certain harbors beyond which no wharf or pier might be built into the sea. St. 1837, c. 229, fixing the harbor line of the harbor of Boston, was an example of this class of legislation. The right of the Legislature to establish such lines was sustained in *Commonwealth v. Alger*, 7 Cush. 53, which held that a wharf could not be extended beyond the harbor line, even though it appeared that it did not obstruct navigation.

St. 1866, c. 149, established a Board of Harbor Commissioners,

and authorized it, among other things, to prescribe harbor lines, beyond which no wharf, pier or other structure could be extended into the harbor. The lines so prescribed, however, were subject to the approval of the Legislature. Under the authority of this statute, the Harbor Commissioners prescribed lines for the harbor of Provincetown, which were approved by the Legislature. St. 1867, c. 268.

In 1869 an act was passed “to further protect the rights of the Commonwealth in tide waters.” St. 1869, c. 432. Section 1 provides: “All authority or license that may be hereafter granted . . . by the Commonwealth, to any person or corporation to build any structure upon ground over which the tide ebbs and flows . . . whether it be private property or the property of the Commonwealth, shall be subject to the following conditions, whether they be expressed in the act or resolve granting the same or not, namely, viz.: such license or authority shall be revocable at any time, at the discretion of the legislature, and shall expire at the end of five years from its date. . . . All things done under such license or authority shall be subject to the determination and approval of the harbor commissioners. . . . If the legislature shall establish harbor lines within the outer line covered by such license or authority, *then such license or authority shall be construed to be limited by and not to extend beyond such harbor line.*”

The next general law regulating structures in tidewaters was St. 1872, c. 236, entitled “An act to regulate the building of wharves and other structures in tidewaters.” Section 2 of this act expressly provided that no license for the construction of a wharf or other structure below high-water mark should have any effect beyond a harbor line, “except in relation to a structure authorized by law outside such line.”

The statutes above referred to, which were re-enacted in the Public Statutes, show clearly that the privilege of building in the sea beyond low-water mark is intended to be carefully guarded, and that in harbors no structure can be built beyond the harbor line, except by express authority of the Legislature.

It remains to be considered whether the statute authorizing the construction of fish weirs is to be taken as an exception to this uniform course of legislation. St. 1856, c. 50, § 1, as re-enacted in Pub. Sts., c. 91, § 70, provides that “the selectmen of a town lying upon tidewater may authorize in writing any person to construct fish weirs in said waters within the limits of such . . . town for a term not exceeding five years: *provided*, such weirs cause no obstruction to navigation, and do not encroach on the rights of other persons.” It is plain that this is not intended as an exception to the general

rule. It authorized selectmen to grant such licenses, but only in places where the building of structures in tidewaters is not expressly forbidden by other provisions of law. To construe the statute otherwise would be to authorize the selectmen, at their discretion, to nullify the whole course of legislation intended to prevent the obstruction of the harbors of Massachusetts, and to give to the selectmen powers which are denied even to the harbor commissioners.

I understand, however, that it is contended that St. 1881, c. 196, § 1 (Pub. Sts., c. 27, § 2), extending the boundary lines of towns bordering on the sea to the line of the Commonwealth, operates to give to towns jurisdiction over tidewaters coextensive with such limits, or one marine league from shore. This act, however, was not intended to take away the general jurisdiction of the Commonwealth over its tidewaters, nor to repeal or effect regulations established by the Commonwealth effecting them. It did not give towns any property rights whatever in the sea, nor enlarge their rights over the sea. Its only purpose was to extend the jurisdiction of towns for civil and criminal proceedings, so that such jurisdiction should be coextensive with that of the Commonwealth. *Commonwealth v. Peters*, 12 Met. 387. Before the statute in question was enacted, the boundaries of counties were already coextensive with the limits of the Commonwealth, and the statute which extended the boundaries of towns probably merely affirmed the common law giving towns the same coextensive jurisdiction. In New York it was early decided that a similar act extending the limits of a town over the tidewaters did not give the town the right to regulate the digging of clams below low-water mark. *Palmer v. Hicks*, 6 Johns. 133.

This statute cannot be taken to give towns any authority to construct fish weirs, where the Commonwealth, in the exercise of its jurisdiction over the waters, has forbidden the building of any structures whatever. I am of opinion, therefore, that your question should be answered in the negative.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Militia — Provisional Militia.

A soldier of the active militia, relieved from duty because he is unable to go into the United States service with his command, does not forfeit his standing in the active militia by enlisting in the provisional militia, and may be ordered by the commander-in-chief to rejoin his regular company on its return.

The commander of an organization would not be warranted in discharging such a soldier because he enlisted in the provisional militia.

Men of the provisional militia may be transferred to the active militia by the commander-in-chief with or without their application or the consent of the company commanders from and to whom transfer is desired.

MARCH 30, 1899.

Maj-Gen. SAMUEL DALTON, *Adjutant-General*.

DEAR SIR: — When, upon the declaration of war by the United States against Spain, many of the officers and privates of the Massachusetts Volunteer Militia offered their services to the United States, a question arose as to the continuance of their standing in the State militia. To settle this question, and to encourage enlistments by members of the militia into the United States service, a statute was enacted — St. 1898, c. 428 — providing that members so enlisting should not lose their position and rank in the militia; but that the officers who so enlisted should be granted leave of absence, and the privates should be furloughed until thirty days after their discharge from the United States service.

The quota of Massachusetts under the call of the President was filled by designating certain regiments and companies of the State militia, giving their members the opportunity of entering the service of the United States, while preserving as far as possible their regimental and company organization. Nearly all the officers and men of the First Regiment of Heavy Artillery, of the Second, Fifth, Sixth, Eighth and Ninth Regiments of Infantry and of the Naval Brigade, entered the service of the United States under this call, — so many, in fact, that, by order of the commander-in-chief, dated May 18, 1898, those who did not enter the service of the United States were relieved from duty until further orders.

As a consequence, the regiments and companies referred to were entirely depleted. They were never disbanded, however, and the State regimental and company organizations remained intact, and their officers and privates still continued to belong to them, as State regiments and companies. Those in the service of the United States were, by the provisions of the statute above referred to, relieved from State duty until their completion of such service; and those remaining at home, by the order of the commander-in-chief, were relieved from all military duty until the further order of the commander-in-chief. But none of them were discharged from the State militia.

The same statute (St. 1898, c. 428) authorized the commander-in-chief to raise and organize provisional companies, to be assigned

to provisional battalions and regiments. Enlistments in such companies were to continue for a period not longer than thirty days after the declaration of peace, and the commissions of all officers elected or appointed for such provisional organizations were to expire not later than thirty days after the close of the war. Under the general orders above referred to, officers and men who had not enlisted in the service of the United States, and who were relieved from duty until further orders of the commander-in-chief, were authorized to enter the provisional militia. This order cannot be taken as authorizing or requiring re-enlistment. St. 1893, c. 367, § 62, expressly provides that "No soldier whose term of service remains unexpired in one organization shall enlist in another organization of the volunteer militia." The officers and men in question, though relieved from duty, were still in the service of the Commonwealth in the organizations in which they had enlisted. They were not discharged from their service in such organizations when they entered the provisional militia. They were merely relieved from duty for the time being in their old companies, and, while so relieved from duty, were allowed to join the provisional companies. This the commander-in-chief had authority to permit. St. 1893, c. 367, § 149, expressly authorizes him to "make regulations for the government of the militia in accordance with existing laws." There is no law preventing the commander-in-chief from relieving a man from duty in one company and permitting him to serve in another. This does not transfer his membership to the new organization, but only his service. A member of the volunteer militia so entering the service of the provisional militia by permission of the commander-in-chief, during a time when he is relieved from duty, nevertheless may be ordered to report for duty in the original organization at any time.

The foregoing considerations dispose of the questions submitted in your letter of February 28, and I reply to them specifically as follows: —

First. — "Does a soldier of the active militia, relieved from duty because he is unable (for reasons) to go into the United States service with his command, forfeit his standing in the active militia by enlisting in the provisional militia, and can such soldier rejoin his company on its return from the Spanish war? Or must he be discharged from the provisional militia for re-enlistment in the active militia, and perhaps lose thereby his continuous service?"

Such a soldier does not forfeit his standing in the active militia by entering the provisional militia, but may be ordered by the commander-in-chief to rejoin his regular army on its return. His service in the provisional militia is subordinate to his duty in the

active militia. It is not necessary as a prerequisite that he be discharged from the provisional militia.

Second. — “ Would the commander of an organization be warranted in discharging a soldier relieved from duty because he could not accompany his company into the United States service, because he enlisted in a provisional company, and, perhaps, thus deprive him of continuous service? ”

This question must be answered in the negative.

Third. — “ Can men of the provisional militia be transferred to the active militia upon their application and the consent of the company commanders from which and to which such transfer is desired, as is permissible with the active militia? ”

For the reasons above stated, such men are subject to the orders of the commander-in-chief, and may be by him transferred to the active militia, either upon their application and the consent of the company commanders, or by the order of the commander-in-chief without such application.

Yours very truly,

HOSKA M. KNOWLTON, *Attorney-General.*

Foreign Banking Corporation — Right to File Papers with Commissioner of Corporations and do Business in this Commonwealth.

The Commissioner of Corporations, may, under St. 1894, c. 381, accept the charter of a foreign corporation, if the kind of business for which it is organized is one the carrying on of which is permitted to domestic corporations under the laws of the Commonwealth; and it is not necessary that the statutes of the foreign jurisdiction creating it, and defining its powers, duties and liabilities, should be the same in all respects as the statutes of this Commonwealth relating to the same subject.

A foreign banking corporation may file its papers with the Commissioner of Corporations although the State banking act was made practically inoperative by the imposition of a tax of ten per cent. upon the circulation of State banks by the Federal Government.

MARCH 30, 1899.

HON. CHARLES ENDICOTT, *Commissioner of Corporations.*

DEAR SIR: — Your letter of March 11, enclosing a copy of the charter of the Bank of Nova Scotia, which has been presented for filing in your office under the provisions of St. 1884, c. 330, requires the opinion of the Attorney-General whether you are authorized to accept the paper, or are debarred under the provisions of St. 1894, c. 381.

St. 1894, c. 381, provides in substance, in § 1, that it shall be unlawful for any corporation of another State or country to engage

or continue in the Commonwealth in any kind of business the transaction of which by domestic corporations is not permitted by the laws of the Commonwealth; and that the Commissioner of Corporations shall refuse to accept or file the charter of, or accept appointment as attorney for service for, any corporation doing business in this Commonwealth the transaction of which by domestic corporations is not then permitted by the laws of the Commonwealth.

The words "kind of business," as used in this statute, must be taken to signify the same general kind of business, and not that the statutes of the foreign jurisdiction creating it and defining its powers, duties and liabilities are the same, in all respects, as the statutes of this Commonwealth relating to the same subject. Under the latter construction, very few foreign corporations could be permitted to do business in the Commonwealth. It is not the duty, therefore, of the Commissioner to inquire how far the powers, duties and liabilities of the foreign corporation are in all respects similar to those of domestic corporation of the same character, but only whether the kind of business for which it is organized is one the carrying on of which is permitted to domestic corporations under the laws of the Commonwealth.

The bank of Nova Scotia is subject to the banking act of Canada, enacted May 16, 1890. Section 64 provides as follows: "The bank may open branches, agencies and offices, and may engage in and carry on business as a dealer in gold and silver coin and bullion, and it may deal in, discount and lend money and make advances upon the security of, and may take as collateral security for any loan made by it, bills of exchange, promissory notes and other negotiable securities, or the stock, bonds, debentures and obligations of municipal and other corporations, whether secured by mortgage or otherwise, or Dominion, Provincial, British, foreign and other public securities, and it may engage in and carry on such business generally as appertains to the business of banking; but, except as authorized by this act, it shall not, either directly or indirectly, deal in the buying, or selling, or bartering of goods, wares and merchandise, or engage or be engaged in any trade or business whatsoever; and it shall not, either directly or indirectly, purchase, or deal in, or lend money or make advances upon the security or pledge of, any share of its own capital stock, or of the capital stock of any bank; and it shall not, either directly or indirectly, lend money or make advances upon the security, mortgage or hypothecation of any land, tenements or immovable property, or of any ships or other vessels, or upon the security of any goods, wares and merchandise."

This enumeration makes it clear that the corporation in question is authorized to carry on a general banking business. This is a

business the transaction of which by domestic corporations is permitted under the laws of the Commonwealth. Pub. Sts., c. 118, provides for the incorporation of State banks to do a general banking business, and under it corporations may be formed for that purpose. The statute has been practically inoperative, so far as it authorizes the emission of bank bills for circulation, since the enactment of the United States statute (Rev. Sts., U. S., § 3412), imposing a tax of ten per cent., upon the circulation of State banks. But, notwithstanding this fact, the Legislature has seen fit to continue the State bank law in force, and it cannot be said that the carrying on of a general banking business is not permitted by the laws of the Commonwealth.

I am of opinion, therefore, that it is your duty to accept the charter of the corporation in question. Whether a law should be permitted to continue upon our statute books which is inoperative so far as it relates to domestic corporations, but which may be taken advantage of by foreign corporations in the manner in which it has been by this corporation, is a question for the determination of the Legislature.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Insurance — Single Hazard — Reinsurance.

The prohibition of St. 1894, c. 522, § 20, against insuring in a single hazard a larger sum than one-tenth of the net assets of the company, is not met by reinsuring such hazard so far as to bring the net amount of the risk within the prescribed limit.

Nor does it make any difference that the company taking the risk is one of a syndicate of companies, with the others of which it has contracts whereby each one of them becomes liable for its portion of the risk not exceeding the ten per cent. limit. Such a transaction is in fact reinsurance.

MARCH 30, 1899.

HON. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR:—St. 1894, c. 522, § 20, as amended by St. 1895, c. 59, § 1, provides that “No insurance company shall insure in a single hazard a larger sum than one-tenth of its net assets.” To this provision there are certain exceptions, one of which is contained in the same section, and another in St. 1898, c. 537.

Your letter of March 23 requires the opinion of the Attorney-General upon two questions touching the construction of the foregoing statute, to wit:—

First.—“Whether a company, except as provided in the exceptions above noted, violates the statute when it takes an amount

in excess of one-tenth of its net assets in a single hazard, if it immediately reinsures such portion of the risk that it does not retain for itself an amount in excess of the limit prescribed by the law."

This inquiry is fully answered by Attorney-General Pillsbury in an opinion submitted to your department, dated July 29, 1891 (1 Op. Atty.-Gen. 25), in which he advised the commissioner that the prohibition against insuring in a single hazard a larger sum than one-tenth of the net assets of the company is not met by reinsuring such hazard so far as to bring the net amount of the risk within the prescribed limit.

I see no reason to doubt the soundness of that opinion.

Second. — "Whether a company violates the statute in question when it takes an amount in excess of the ten per cent. limit, if at that time it has a contract with a syndicate of companies, in which each company agrees with each of the others to become liable for an equal part of the amount insured from the moment it is bound by either of the companies."

It is stated in your letter, in explanation of this question, that the original company issues its policy for the whole amount of insurance, and that the share of each member of the syndicate in the liability would not exceed the ten per cent. limit.

The reasons which lead to the conclusion that the prohibition of the statute is not met by reinsurance govern this inquiry. It is immaterial under what form of contract the company writing the policy arranges with other companies to share its liability. The transaction is in fact reinsurance. The company which writes the contract is alone liable to the insured. He has no contractual relations with the other companies in the syndicate.

Yours very truly,

HOSKA M. KNOWLTON, *Attorney-General.*

Massachusetts Reformatory — Authority of Superintendent to contract with Concord for Water Supply — Nature of a Resolve of the Legislature.

The authority of the superintendent of the Massachusetts Reformatory to contract with the town of Concord to supply the reformatory with water is limited, under the provisions of Res. 1894, c. 62, to the execution of a single contract.

MARCH 30, 1899.

J. WARREN BAILEY, Esq., *Secretary, Commissioners of Prisons.*

DEAR SIR: — I am unable to answer satisfactorily the first inquiry in your letter of the 23d without further information as to

what took place at the termination of the contract referred to in St. 1884, c. 201, § 11.

Replying to your second inquiry, I beg to say that in my opinion the authority of the superintendent of the Massachusetts Reformatory to contract with the town of Concord to supply the reformatory with water, under the provisions of Res. 1894, c. 62, was exhausted when he made a contract therefor. Resolves are distinguished from acts by being temporary in their nature. A bill conferring general authority upon the superintendent to contract for water supply would give him authority to make new contracts or to renew existing contracts. It is otherwise with a resolve. There being nothing in the resolve to indicate that the authority is continuing, it must be taken to give authority only for the execution of a single contract, and does not authorize the superintendent to make a new contract at the expiration thereof.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Boston Gas Companies—Charters subject to Amendment, Alteration and Repeal—Consolidation—Constitutional Law.

An act which should authorize the gas companies of Boston, whose charters are subject to amendment, alteration or repeal, to consolidate, and provide that, unless they did consolidate before a certain date, their charters should be repealed on that date, would be constitutional.

It is doubtful whether the Legislature may delegate to the courts the authority to annul the charters, in case the corporations should not consolidate within the prescribed time.

APRIL 26, 1899.

Hon JOHN L. BATES, *Speaker, House of Representatives*.

DEAR SIR:—I have the honor to acknowledge the receipt of the order of the House of Representatives, adopted April 12, 1899, requesting my opinion upon the following questions, to wit:—

First.—“Whether the provisions of § 11 of the proposed act for the consolidation of certain gas companies in the city of Boston, submitted in the fourteenth annual report of the Board of Gas and Electric Light Commissioners (Pub. Doc. No. 35), are constitutional, and can be enforced in law or equity.”

Second.—“Whether a law requiring any two or more gas companies to consolidate without the consent of such companies can be enforced in law or equity.”

The corporations affected by the proposed act are the Boston Gas Light Company, the Brookline Gas Light Company, the Bay State Gas Company, the Roxbury Gas Light Company, the South Boston Gas Light Company, the Dorchester Gas Light Company,

the Jamaica Plain Gas Light Company and the Massachusetts Pipe Line Gas Company.

All these corporations, excepting the Boston Gas Light Company, were incorporated subsequent to the year 1831, and are subject to the provisions of Pub. Sts., c. 105, § 3, which provides that "Every act of incorporation passed after the eleventh day of March in the year 1831 shall be subject to amendment, alteration, or repeal at the pleasure of the General Court." The Boston Gas Light Company was incorporated by St. 1822, c. 41; and there is no provision in the charter which, in terms, makes it subject to amendment or repeal at the pleasure of the Legislature, nor any provision limiting the duration of the charter. But, by St. 1809, c. 65, which was "An act defining the general powers and duties of manufacturing corporations," it was provided (§ 7) that "the legislature may from time to time, upon due notice to any corporation, make further provisions, and regulations for the management of the business of the corporation, and for the government thereof, or wholly to repeal any act, or part thereof, establishing any corporation, as shall be deemed expedient." This act was in force when the Boston Gas Light Company was incorporated, and, in my opinion, is to be taken as limiting the rights conferred by its charter. The charters of all the corporations affected by the proposed act are subject, therefore, to amendment, alteration or repeal at the pleasure of the Legislature.

It is this power of control over its corporations which is invoked in the proposed act. The act provides in § 1 that the corporations named may unite and consolidate into one company, in the manner and upon the terms and conditions thereafter set forth. By § 2 it is provided that the terms and conditions shall be agreed upon by the directors of each and all of the corporations, subject to the approval of a majority of the stockholders of the respective corporations and of the Board of Gas and Electric Light Commissioners. The agreement so to be executed shall determine the amount of the capital stock, bonds and coupon notes to be issued by the new corporation, and shall provide for the conveyance of all the real and personal estate of the constituent corporations to the new corporation; and also the proportion in which the shares, bonds and coupon notes of the new corporation shall be distributed among the shareholders and creditors of the constituent corporations. The act further provides for the organization of the new corporation within thirty days after the execution and approval of the agreement provided for in § 2, and that upon the completion of such organization the corporate existence of the respective constituent corporations shall continue only for the purpose of winding

up its business; and that the new corporation shall have all the franchises and rights, and be subject to all the duties and restrictions, of each of the constituent corporations, and of all general laws applicable to gas companies. Thus far the act appears to be permissive. Section 11, however, being the section referred to in the resolution of your honorable body, provides as follows: "If at the expiration of — months from the passage of this act, any of the companies named in section one shall have failed or neglected to execute and complete the agreement mentioned in section two in the manner therein described, the board of gas and electric light commissioners shall proceed to determine the terms and conditions upon which such companies shall be included in the consolidation provided by this act, and, for the purpose of determining said terms and conditions, may notify such companies to appear before said board, to be heard relative thereto. If such companies or any of them shall thereafter accept the terms and conditions determined by the board as aforesaid, the companies so accepting shall thereafter be subject to the provisions of this act in all respects as if the terms and conditions had been agreed to in the manner provided in section two. If such companies or any of them shall within — days after notice thereof fail to accept the terms and conditions so determined, the supreme judicial court shall, upon petition of said board, declare the charter of the companies so failing to be revoked and annulled, and may issue such further orders and decrees relative to the property and business of said companies as said board may deem necessary and advisable."

There can be no doubt that, if the legislative body has the right to repeal the charter of a corporation, it may provide that the repeal of the charter shall be conditional upon the happening of some future event. St. 1893, c. 474, is an example of such legislation. By that statute it was provided that the charter of the Bay State Gas Company should be revoked and annulled on the first day of December following the passage of the act, unless the corporation should, prior to said first day of December, procure the cancellation and discharge of a certain obligation issued by the company and outstanding at the date of the passage of the act.

A similar statute, enacted by the Legislature of Connecticut, has been sustained by the supreme court of that State. *Lothrop v. Stedman*, 42 Conn. 583. The statute in that case provided that the charter of a corporation should be repealed on a given date, unless before that time the corporation should receive a certificate that the deficiency in its assets had been supplied, with provision

for the determination of any disagreement as to the amount of its assets by the Supreme Court. Judge Shipman, in delivering the opinion of the court, said: "A valid statute may be passed to take effect upon the happening of some future event. Certain, or uncertain, it is a law in *presenti*, to take effect in *futuro*. The event, or change of circumstances, must be such as, in the judgment of the Legislature, affects the question of the expediency of the law. The Legislature in effect declares the law inexpedient if the event should not happen, expedient if it should happen. They appeal to nobody to judge of its expediency."

These considerations, in my judgment, are decisive of the general inquiry submitted to me. I observe, however, that, instead of enacting in express terms that the charter shall be repealed, the section provides that the Supreme Judicial Court "shall, upon petition of said board, declare the charters of the companies so failing to be revoked and annulled." I doubt whether this language is sufficient. The Legislature may not, in my opinion, delegate to the court authority to annul the charter of a corporation for failure to perform the acts authorized by the proposed statute. The section should be amended so that the repeal is the act of the Legislature, and not of the court. It was probably intended by the framer to provide for a determination by the court of the existence of the facts upon the happening of which the charters are to be repealed. This the Legislature may do; but the repeal itself must be enacted by the Legislature in express terms.

I therefore answer the questions of your honorable body as follows: —

First. — If the proposed section be so amended as to contain an express provision that the charters of the companies enumerated shall be repealed upon the contingency set forth, such a provision will be constitutional, and can be enforced.

Second. — A law requiring two or more gas companies to consolidate, without the consent of such companies, is not within the constitutional power of the Legislature; but a law providing that the charters of corporations shall be repealed unless they see fit to consolidate, will be constitutional and can be enforced.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

Topographical Survey Commission — Boundary Line between Massachusetts and Rhode Island — Prescription.

The Topographical Survey Commission have no authority, under Res. 1897, c. 88, to change any portion of the boundary line between Massachusetts and Rhode Island, as fixed by a decree of the Supreme Court of the United States, in compliance with the wishes of certain adjacent inhabitants, who supposed they lived in Rhode Island, but who find upon the marking of the line that they live in Massachusetts.

Quære: Whether Rhode Island, by exercising jurisdiction over a portion of Massachusetts territory since the decree, and in face of the injunction therein, could gain any prescriptive right of jurisdiction over such territory.

APRIL 29, 1899.

DESMOND FITZGERALD, Esq., *Chairman, Topographical Survey Commission.*

DEAR SIR:—Your letter of April 3, states the following facts:—

The Topographical Survey Commissioners, acting with a special commission appointed for the purpose by the State of Rhode Island, were directed by Res. 1897, c. 88, to re-mark a portion of the boundary line between the two States, and to substitute in place of certain indeterminate contour lines a series of straight lines. This work was carried out by the two commissioners, and stone bounds were set, marking the line agreed upon throughout its length. After this marking was completed, it was brought to the attention of the commissioners that certain houses near the boundary line between two portions thereof were on the Massachusetts side of the line, although their owners had previously supposed that they were on the Rhode Island side.

So much of the resolve as is material to the present question is in the following words, to wit: “*Resolved*, That the commissioners on the topographical survey and map of Massachusetts are hereby authorized and directed, acting with any officer or agent who may be authorized or appointed for a like purpose by the state of Rhode Island and Providence Plantations, to locate, define and mark by appropriate monuments a series of straight lines along the jurisdictional line between the territory of the Commonwealth of Massachusetts and the state of Rhode Island and Providence Plantations, from the so-called ‘Burnt Swamp Corner,’ in Wrentham, southerly to the sea, said straight lines to follow as near as may be the line established by a decree of the supreme court of the United States, dated the sixteenth day of December in the year eighteen hundred and sixty-one.”

Your letter further states that the marking of the line as defined by the decree of the United States Supreme Court in 1861 was very

imperfect; that at the places referred to there were no marks from which the inhabitants could determine the exact location of the line without a comparatively expensive survey; and that certain inhabitants of Rhode Island have purchased land and erected houses there since 1861, but without taking measures to determine the exact location of the line definitely; and that, as their previous political relations had been with Rhode Island, and as the public charges of the Rhode Island town were less than those of the town in Massachusetts, they had made no effort to secure a change, and still wish to continue their present affiliations. The Rhode Island town has also extended its water pipe to a point east of the line, and has set a fire hydrant there, and maintains the highway as far as the water pipe extends. Your letter further states that, in view of these facts, the Rhode Island commissioners suggest that such action be taken as will modify the line at these points to conform to the wishes of such inhabitants, and that the line decreed by the Supreme Court in 1861 has been modified by the action of these people and the authorities of the two towns.

Your letter requests the Attorney-General to advise the commission as to its authority in the matter, and upon the question whether any claim of adverse possession is valid to the extent of modifying the line laid down by the Supreme Court.

It appears that the line fixed by the decree of the Supreme Court in the locality in question was a straight line between two fixed points, and that the territory in question is upon the Massachusetts side of such straight line. By that decree the State of Rhode Island was perpetually enjoined and restrained from exercising jurisdiction eastwardly of said line, and the State of Massachusetts was likewise enjoined and restrained from exercising jurisdiction westwardly of said line. Permanent stone monuments were ordered by the decree to be erected at the termini of these straight lines, and the decree in that respect has been complied with.

I do not deem it necessary, for the purpose of answering your question, to determine whether any rule of prescription is applicable between two States, to the extent that property within the borders of one State can be acquired by the prescribing State. The question is discussed to some extent in *Rhode Island v. Massachusetts*, 15 Peters, 233, 273. Although that case determined only that the ordinary rule of prescription as between individuals does not apply to sovereign States, and leaves it somewhat uncertain as to whether there can be any such thing as obtaining territory by prescription in such cases, I think the reasoning adopted by the court leads to the conclusion that it would be difficult for a State to establish a claim to territory in such a way. Moreover, it may

be considered as at least doubtful whether title by prescription could be acquired under any circumstances, in the face of a perpetual injunction of the court binding upon the parties to the controversy.

However this may be, I am clearly of the opinion that the resolve under which you and the other commissioners act does not confer upon you jurisdiction to pass upon any such question. The decree of the Supreme Court of the United States fixed the line. That being so, your only duty is to determine the line so fixed, and to mark it by suitable bonds. If, for any reasons, the line in the locality in question should be changed to conform to the wishes of the people affected, action to that end should be taken by the States themselves.

Your duties are, in some though not in all respects, analogous to those of selectmen of towns when perambulating lines between towns, whether in this State or upon the borders of another State, under the provisions of Pub. Sts., c. 27, §§ 3 and 6. It is well settled that in the performance of those duties selectmen have no authority to change the boundaries or to adjudicate upon the limits of towns, but only to ascertain existing lines. *Commonwealth v. Heffron*, 102 Mass. 148. How far you might be authorized to determine a line left in doubt under the decree of the court, it is unnecessary to consider. The facts submitted to me show that there is and can be no doubt as to the line intended in the decree.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Savings Banks — Authorized Investments — Bonds of the Chicago, Burlington & Quincy Railroad Company.

In determining whether the bonds of the Chicago, Burlington & Quincy Railroad Company are investments which savings banks are authorized to take by St. 1899, c. 269, payments to sinking funds and interest upon sinking funds are to be considered as earnings of the company.

MAY 17, 1899.

STARKES WHITON, Esq., *Chairman, Commissioners of Savings Banks*.

DEAR SIR:—Your letters of May 3 and May 13 require the opinion of the Attorney-General upon the question whether the bonds of the Chicago, Burlington & Quincy Railroad Company are, on the facts stated in your letters, investments which savings banks are authorized to take under the acts of the Legislature passed this year.

The statute referred to (St. 1899, c. 269) provides that, in addition to the investments already authorized, savings banks and

institutions for savings may invest their deposits and the income derived therefrom in the bonds of certain railroads specified in the act, including among them the Chicago, Burlington & Quincy Railroad Company, "*provided*, . . . that each railroad whose bonds are hereby authorized for investment shall have earned and paid regular dividends on all its issues of capital stock of not less than four per cent. each fiscal year for the ten years next preceding such investment."

It appears from your letters that the only doubt that exists is in relation to the net income of the railroad in question for the year 1896. The statement for that year, as submitted in your letter of May 13, is as follows : —

Net earnings from operating,	\$11,515,984 68
Miscellaneous income,	358,740 05
Land sales,	31,583 35
Income from securities in sinking funds,	478,153 78
	<hr/>
	\$12,384,461 86
Payments : —	
Interest on bonds,	\$8,252,778 08
Rent of tracks, etc.,	409,275 15
	<hr/>
	8,662,053 23
	<hr/>
	\$3,722,408 63
Dividends,	3,280,111 00
	<hr/>
Surplus,	\$442,297 63

Although this statement shows a surplus of \$443,297.63, it includes income from securities in sinking funds to the amount of \$478,153.78, and it does not include payments by the corporation to its sinking fund during the year from earnings of the road to the amount of \$777,784.56. The report of the directors of the corporation for the year 1896 includes the payments into the sinking fund among the expenses of the road, and omits the income from sinking fund securities, and thus shows an apparent deficit after the payment of a dividend of four per cent.

The precise question proposed, therefore, is whether payments to sinking funds should be charged to income, and interest earned on sinking funds held by the company should be added thereto. If such payments are to be charged to income, and the interest upon sinking funds is not to be included in the income, then there is a deficit, and the company has not brought itself within the limits of the proviso above quoted ; otherwise it has.

A railroad may be said to have earned its dividend when its income from its property and business exceeds the amount of its fixed charges, including operating expenses and interest on its

debt, by more than the amount of the dividend. The payment, in whole or in part, by the company of a pre-existing debt, is no part of the expenses which are to be deducted in determining the question of its earnings for any given year. The company is neither better nor worse off by the payment of its debts or any portion of them. It might well use all its gross earnings in any given year for the payment of maturing bonds, and still be warranted in borrowing money temporarily to pay a dividend to its stockholders. It would be as well able to pay a dividend as it would have been if it had not paid its debts, but had used its income for the purposes of dividend. The debts of a railroad corporation represent, ordinarily, and perhaps in all cases, that portion of the cost of the road which is not paid for. If a road does not earn dividends until the expense of the cost of the road is paid, there is probably not a road in the country which could properly be said to earn the dividends it pays from year to year. For example, if a road were built wholly upon credit, and earned in the first five years enough to pay for the cost of the road over and above its operating expenses, it would make no difference whether the amount so earned should be appropriated wholly to pay the debt, or in part to pay the debt and the balance to pay dividends. In either case it earned enough to pay dividends. In other words, the net earnings, whether of a railroad or of any other corporation, or even of an individual, are none the less real, whether invested in the payment of debts or used for other purposes. If, in the case of a corporation, they are used to pay dividends and not debts, they are still earned.

I understand this principle to be universally recognized as sound. It follows that the same rule should apply to payments to sinking funds. A sinking fund is merely a sum of money set aside to pay a debt. It remains the property of the company, and, although it may be pledged for the payment of the debt, as I understand to be the case here, payments to such fund do not weaken the earning capacity of the road, any more than would the payment of the debt itself. If, instead of being appropriated to sinking funds, the amount had been used for the payment of a portion of its bonds, the result would be the same, and would bring the case within the doctrine above stated.

So, too, with earnings from sinking funds. Such earnings are from the property of the road, and are no less earnings than those which accrue from other parts of its plant. They belong to the credit side of the earning account, and, whether added to the sinking fund itself, or used to pay interest on a debt (as I understand may be the case here), are a part of the income of the road, and

are to be considered in ascertaining the total amount of its net earnings.

I am of opinion, therefore, upon the facts stated, that the Chicago, Burlington & Quincy Railroad Company earned and paid a regular dividend of four per cent. in the year 1896, within the meaning of the statute referred to. I am informed that no question arises upon any other years; and it follows that its bonds are a lawful investment under the existing law for savings banks and institutions for savings.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

State Board of Health — Authority to extend Time originally fixed for Discharge of Sewage of Pittsfield into Housatonic River.

The State Board of Health did not exhaust its authority under St. 1890, c. 357, § 1, by approving a general plan for the construction of a system of sewerage for the city of Pittsfield, and may entertain a petition by the city for an extension of the time originally fixed for the discharge of sewage into the Housatonic River.

MAY 18, 1899.

HENRY P. WALCOTT, Esq., *Chairman, State Board of Health.*

DEAR SIR:—The city of Pittsfield has applied to the State Board of Health for an extension of time during which sewage may be discharged into the Housatonic River, and the State Board of Health requests the opinion of the Attorney-General upon the question whether it has a right to make such extension.

St. 1890, c. 357, § 1, provides: "The city of Pittsfield, upon the organization of its municipal government, is hereby authorized, through a board of commissioners to be elected as hereinafter provided, to lay out, construct and maintain a system or systems of sewerage and sewage disposal for said city in accordance with any general plans which have been or may be approved by the state board of health." On May 12, 1891, under the authority of this act, the Board of Health approved a general plan for a system of sewerage and sewage disposal, which provided for the permanent disposition of the sewage by intermittent filtration through certain areas of upland, and allowed the temporary discharge of the sewage into the Housatonic River during the construction of the works; but provided that such discharge should not continue after June 1, 1900. The city now desires to continue the discharge after that date.

The question upon which an opinion is requested is, whether the Board of Health, by approving a general plan once, providing that

the temporary discharge into the river should not continue after 1900, thereby exhausted its authority, so that it cannot now entertain a petition by the city for an extension of the time during which sewage may be discharged into the river.

If the Board had the right to authorize for any period of time the discharge of sewage into the Housatonic River, I have no doubt of its authority to authorize an extension of the time so limited. The statute gives to the Board authority to approve the general plans for the construction of a sewerage system in the city of Pittsfield. That authority is not, in my judgment, exhausted by a single act of approval. Modifications of the general plan may be shown to be necessary; and I cannot believe it to be the intention of the act that the State Board, having once approved a plan submitted to it, cannot for good reasons approve a modification of the original plan. The act does not contemplate a single act of jurisdiction upon the subject, whereby the authority of the Board is exhausted, but a general supervision, extending as far as may be necessary to the accomplishment of the work proposed.

If it may act, from time to time, in relation to the approval of general plans, it may, in my judgment, also act to extend the time approved for the temporary discharge of sewage made necessary by the execution of such plans.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Pilots of Boston Harbor — Regulation to combine Pilot Boats and Pilotage Fees.

The regulations for the pilotage of Boston harbor, annexed to St. 1862, c. 176, and expressly continued in force by Pub. Sts., c. 70, § 40, forbid the commissioners of pilots to combine the pilot boats and earnings, so that all the Boston pilots will receive the same amount.

MAY 25, 1899.

Messrs. JOHN C. ROSS and JUSTUS A. BAILEY, *Pilot Commissioners*.

GENTLEMEN:—Your letter of March 15 requires the opinion of the Attorney-General upon the question whether your Board has the right “to combine the pilot boats and earnings, so that all the Boston pilots will each receive the same amount.”

The regulations for the pilotage of Boston harbor, annexed to St. 1862, c. 176, are expressly continued in force under the provisions of Pub. Sts., c. 70, § 40. Among those regulations is the following: “Any commissioned pilot for the harbor of Boston, that may be found mating or combining, or in any way interested

with any other pilot in the business of pilotage, except with those pilots belonging to the same boat with himself, shall be liable to forfeit his commission." The obvious purpose of this regulation, in connection with the statutes (Pub. Sts., c. 70, §§ 25, 26 and 27), which make the pilotage fees payable to the first pilot offering his services, is to secure the vigilance and attention to duty which comes of competition and rivalry. It would be otherwise if a combination were made, by which pilots were assured of their fees, whether they were diligent or not.

Pilots, therefore, have no right to combine their earnings ; much less has your Board, charged with the duty of enforcing the law, the right to establish by regulation what would amount practically to a repeal of the provisions I have referred to.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Public Records — Preservation of Town Records — Duty of Selectmen.

The duty imposed upon selectmen by St. 1897, c. 439, § 10, to provide fireproof vaults for the public records of the town, is not conditioned upon action or appropriation by the town, and such officers may incur the expense of compliance with the law, and the city or town is obliged to reimburse them.

MAY 26, 1899.

ROBERT T. SWAN, Esq., *Commissioner of Public Records*.

DEAR SIR:— The duty resting upon selectmen by St. 1897, c. 439, § 10, to "provide and maintain fireproof rooms, safes and vaults" for the keeping of the public records of their towns, is not conditioned upon appropriation for that purpose by the town or action thereto by the town in a town meeting. It rests upon the town officers. I have heretofore advised you, in a letter dated Sept. 21, 1897 (1 Op. Att -Gen., 484), that a person upon whom such a duty rests may incur the expense of compliance with the law, and that the city or town is obliged to reimburse him therefor. The same principle applies in the case submitted.

If you are unable to enforce the provisions of the statutes relating to the preservation of public records, it is your duty to report the matter to the Attorney-General, with the facts, that he may take such action as he thinks proper in the premises.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

State Highways — Expense of repairing when occupied by Street Railway Tracks.

St. 1898, c. 578, relieves street railway companies from the duty formerly imposed upon them of keeping in repair a portion of the streets in which their tracks are located, and the Commonwealth must bear all the expense of repairing State highways occupied by street railway tracks, although the towns in which such highways are receive the tax which the statute of 1898 imposes upon the street railway companies in substitution for the duty of keeping in repair a portion of the streets occupied by their tracks.

MAY 26, 1899.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission.*

DEAR SIR: — Your letter of April 17 requires the opinion of the Attorney-General upon the following question: “If repairs are necessary on or beside a street railway located on a State highway, on that part of the road constructed by the street railway company, is the street railway company, the town in which the highway lies, or this commission, obliged to bear the expense of making such repairs?”

The inquiry discloses an apparent omission in the recent legislation touching street railways, which your commission may deem it proper to call to the attention of the Legislature. St. 1898, c. 578, radically changed the duties and obligations of street railway companies, in reference to the repair of the streets occupied by their tracks. Under the prior law (Pub. Sts., c. 113) it was the duty of the street railway company to keep in repair the portion of the highway between its tracks, and in unpaved streets a space of eighteen inches on each side of the portion occupied by its tracks. But by the later statute (St. 1898, c. 578, § 26) street railway companies are relieved from the duty of keeping in repair any portion of the streets occupied by their tracks. In substitution therefor, provision is made in §§ 7, 8, 9 and 10, for the payment of an annual tax by street railway companies to the cities and towns in which their tracks are situated. This tax is to be applied by such cities and towns (§ 10) “towards the construction, repair and maintenance of the public ways, and removal of snow therefrom, within such cities and towns.”

The provisions of the statute of 1898, however, make no reference to State highways. The statutes relating to such ways impose upon the Commonwealth the whole duty of keeping them in repair. A State highway having been laid out and constructed by the State Highway Commission, it is to be “kept in good repair and condition as a highway by said commission at the expense of the Commonwealth.” St. 1897, c. 355, § 1. Inasmuch as the tax

imposed under the provisions of the statute of 1898 is for the purpose of keeping the way occupied by a railway company in repair, it would seem equitable that so much of the tax as represents those of the ways in a municipality which are State highways should be paid to the Commonwealth.

The statutes do not so provide, however. On the contrary, as they stand, I am constrained to advise you that the towns may receive the whole tax, while the duty of repairing State highways rests upon the Commonwealth, without right of reimbursement either from the municipality or from the street railway company.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Analysis of Milk Samples — Person to be dealt with — Attorney-General.

The word "analysis," as used in St. 1899, c. 169, § 1, is to be interpreted as signifying the result of the analysis.

That statute requires only that the result of whatever, if any, analysis is made by the authority of the Dairy Bureau should be communicated to the person from whom the sample is taken.

The person to be dealt with by the Dairy Bureau is the person who would be legally responsible in the event of prosecution.

The Attorney-General will not advise a State Board what will be the effect upon proceedings in court instituted by it of its compliance or non-compliance with certain provisions of law. It is the business of the Board to comply with the law.

JUNE 1, 1899.

GEO. M. WHITAKER, Esq., *Acting Executive Officer, Dairy Bureau.*

DEAR SIR: — Your letter of May 26 requires my opinion upon certain questions relating to the construction of St. 1899, c. 169, § 1, which is as follows: — "Whenever the state board of health, dairy bureau, or other state or city authority obtains a sample of milk for inspection, by taking, purchase or otherwise, the analysis of said sample shall, within ten days of the procurement thereof, be sent to the person from whom the sample was obtained."

The questions submitted are as follows: —

"*First.* — An analysis is a process or an operation, and cannot be sent to any one by mail, messenger or otherwise. It was doubtless the intent of the Legislature to order the sending of the statement of the *result* of the analysis. Is the law null and void by reason of requiring an impossibility, or shall we comply with what we assume to be its evident intent?"

Statutes are to be construed, if possible, in such a way as to make them intelligible and practicable. It was obviously not the

intention of the Legislature to require the operation itself to be sent to the person from whom the sample was obtained. Such a construction would be absurd. The word "analysis," as used in the section, is to be interpreted as signifying the result of the analysis.

Your letter further states that samples of milk taken by your inspectors "are subjected to preliminary tests for the purpose of weeding out the samples which are above suspicion, and stopping further expense so far as they are concerned," and that suspicious samples go to the chemist, in order that the chemist may do various things according to circumstances; that "he may make no analysis at all, but test the milk for the presence of preservatives;" or "he may merely evaporate the water, to ascertain the percentage of total solids;" or in some cases he may make further determination of the amount of fat and of ash; but that in no case is a complete analysis made.

Upon these facts you inquire (second and third) whether the law requires you to change your practice, and make an analysis of every sample that comes into your possession, or will the requirements of the law be met by a partial analysis of the sample,—that is, so much of an analysis as you would make if enforcing the laws against adulterated or low-standard milk.

The law does not impose upon you the duty of complete analysis. It only requires you to report to the person from whom you took the sample the result of whatever, if any, analysis is made by authority of your Board.

A further question contained in your letter is as follows:—

"*Fourth.*—Are the words 'the person from whom the sample was taken' to be construed literally, said person being frequently a driver, salesman, clerk or waiter, or does the law mean the person whom we would hold legally responsible in the event of prosecution,—the proprietor or manager of the business?"

I am of the opinion that the intention of the law is carried out if you deal with the person who would be legally responsible in the event of prosecution.

Your fifth question does not, in my judgment, call for a reply. It calls for my opinion upon the effect upon proceedings in court of compliance or non-compliance with certain provisions of the law. It is the business of the Board to comply with the law. It is the business of the courts to deal with the cases that are presented. How far compliance or non-compliance with a law may affect the decision of the courts in prosecutions instituted by you, is a matter for judicial determination.

Yours truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Retired Justice of Supreme Court — Salary.

It was not the intention of the Legislature to terminate by St. 1899, c. 310, the salary of a retired Justice of the Supreme Court, to which he was entitled by St. 1885, c. 162. The act of 1899 is to be taken as a continuance, and not as a repeal, of the older statute

Such salary shall be certified as payable under the provisions of the statute of 1899

JUNE 2, 1899.

Hon. JOHN W. KIMBALL, *Auditor.*

DEAR SIR:— The opinion of the Attorney-General is required upon the question whether further legislation is necessary, in view of the following facts:—

St. 1885, c. 162, provides that “ Any justice of the supreme judicial court . . . who shall resign his office, shall during the residue of his natural life receive three-fourths of the salary which was by law payable to him at the time of his resignation.”

By St. 1887, c. 420, a similar provision was made for the justices of the Superior Court, excepting that the amount to be paid annually upon their retirement should be one-half of the salary payable at the time of such retirement.

A justice of the Supreme Judicial Court retired while the act first above quoted (St. 1885, c. 162) was in force, and became entitled to and has hitherto received the annual salary provided for in that act.

An act of the present Legislature (St. 1899, c. 310) provides in the first section that “ A justice of the supreme judicial court or of the superior court who shall resign his office, . . . shall, during the remainder of his natural life, receive an amount equal to three-fourths of the salary by law payable to him at the time of his resignation.” The effect of this section is to increase the amount payable to the justices of the Superior Court, and to continue the existing provision for justices of the Supreme Judicial Court. Section 3 of this act expressly repeals the former acts, including the one under which the retired justice in question has hitherto been paid.

Your question is, whether the repealing clause of the act of this year has taken away the authority for the payment of the salary to the retired justice who has hitherto been receiving a salary, the law authorizing such salary having been expressly repealed.

“ It is a familiar rule of construction, that when statutes are repealed by acts which substantially retain the provisions of the old laws, the latter are held not to have been destroyed or interrupted in their binding force. ‘ In practical operation and effect they are rather to be considered as a continuance and modification of old

laws, than as an abrogation of those old, and the re-enactment of new ones.' Shaw, C. J., in *Wright v. Oakly*, 5 Met. 400, 406." *United Hebrew Benevolent Association v. Benshimol*, 130 Mass. 325, 327; Endlich on the Interpretation of Statutes, § 490.

The rule thus stated applies to the present case. It was not the intention of the Legislature, even if it were within its constitutional power (which may be questioned), to terminate the salary of the retired justice who had become entitled thereto under the law repealed. The act of this year is to be taken as a continuance, and not as a repeal, of the older statute.

The salary should be certified by your office as payable under the provisions of the statute of this year.

Yours truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Labor — Corporation — Coercion of Employee into Contract not to join Labor Organization.

A requirement by a corporation that its employees shall agree, as a condition of employment, not to take any action, secretly or otherwise, either by themselves or by joining with others, with the intent to interfere with the continuous running of the corporation's business, is not in violation of St. 1894, c. 508, § 3, providing that no corporation shall coerce or compel any person into an agreement not to join any labor organization, as a condition to securing employment or continuing in the employment of such corporation.

JUNE 16, 1899.

RUFUS R. WADE, Esq., *Chief, Massachusetts District Police*.

DEAR SIR:—St. 1894, c. 508, § 3, so far as the same is material to the question submitted in your letter of June 9, is as follows: "No . . . corporation . . . shall coerce or compel any person or persons into any agreement, either written or verbal, not to join or become a member of any labor organization, as a condition of such person or persons securing employment or continuing in the employment of any such . . . corporation." In the case stated by you in your letter a certain corporation has caused notice to be posted, containing, among other things, the following:—

The proprietors of this factory hereby announce to all who desire to contract for the PERFORMANCE of any labor therein, that after prices, terms and conditions of said labor are mutually agreed to, each shall consent in writing to the following:—

Having agreed to labor in the ——— factory at ——— until Nov. 19, 1899, upon certain prices and terms, and with full knowledge of conditions existing in factory, I hereby further agree that I will not,

until Nov. 19, 1899, either by myself or joining with others, take any action, secretly or otherwise, with the intent to interfere with the continuous running of the factory; and that I will not recognize any authority which makes requests or gives orders contrary to the letter and spirit of this agreement.

I am of opinion that this notice does not constitute a violation of the statute above quoted. It may, perhaps, be in violation of the intent of the framers of the act; but penal statutes are to be construed strictly, and their language is not to be extended by implication. The prohibition of the statute is against coercing a person into agreeing not to join a labor organization. The notice provides that the person accepting employment shall not take any action which shall interfere with the running of the factory, and that he will not recognize any authority which makes requests or gives orders contrary to such agreement. Even if it be true that labor organizations may see fit at times to attempt interference with the continuous running of the business of employers, the notice is, nevertheless, not in terms within the prohibition of the statute. An agreement not to do a specified thing is not, in construing a penal statute, equivalent to an agreement not to join an organization which may perhaps seek, as such an organization, to do the thing the employee, by accepting the employment, has agreed not to do.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Foreign Corporation — Manufacturing and selling Intoxicating Liquors — Admission to do Business in this Commonwealth.

A domestic corporation may, if duly licensed, sell intoxicating liquors within the Commonwealth. A foreign corporation, one of the purposes of which is the sale of intoxicating liquors, cannot be said to be carrying on a business the transaction of which by domestic corporations is forbidden in this Commonwealth, and it is the duty of the Commissioner of Corporations to accept and file the papers of such corporation.

JUNE 16, 1899.

HON. CHARLES ENDICOTT, *Commissioner of Corporations*.

DEAR SIR: — Your letter of June 2 states that a foreign corporation, organized for the purpose of manufacturing and selling intoxicating liquors, has applied for permission to file its papers with your office, under the provisions of St. 1884, c. 330. The opinion of the Attorney-General is requested upon the question whether it is the duty of the commissioner to refuse to file such papers, as being prohibited by St. 1894, c. 381.

The latter statute provides as follows: "It shall be unlawful

for any corporation, association or organization of another state or country, except life insurance companies as provided in chapter two hundred and fourteen of the acts of the year eighteen hundred and eighty-seven, to engage or continue in the Commonwealth in any kind of business the transaction of which by domestic corporations is not permitted by the laws of the Commonwealth. The commissioner of corporations . . . shall refuse to accept or file the charter, financial statement or other papers, or accept appointment as attorney for service for any corporation, association or other organization doing a business in this Commonwealth, the transaction of which by domestic corporations is not then permitted by the laws of the Commonwealth."

In a letter to you dated Jan. 2, 1896 (1 Op. Atty.-Gen., 304), I stated it as my opinion that a corporation organized under the general laws may not sell intoxicating liquors in this Commonwealth. In the recent case, however, of *Enterprise Brewing Co. v. Grime*, 173 Mass. 252, the Supreme Judicial Court has determined otherwise. The corporation in question in that case was formed for the purpose of manufacturing and selling beer, ale and malt liquors. But the opinion of the court proceeds upon the ground that a license to sell intoxicating liquor may be lawfully granted, under the provisions of our statutes, to a corporation. Yielding to the authority of that decision, I am constrained, therefore, to advise you that a domestic corporation may, if duly licensed, sell intoxicating liquors within the Commonwealth. That being so, and it appearing that one of the purposes of the foreign corporation in question is to sell intoxicating liquors, it cannot be said to be carrying on a business the transaction of which by domestic corporations is forbidden in this Commonwealth. If other provisions of the law are duly complied with, it is your duty to file the papers of the corporation in question.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Metropolitan Park Commission—Authority to erect Buildings without Permits from Local Authorities.

The Metropolitan Park Commission may erect buildings on metropolitan park reservations within the limits of the city of Boston without obtaining building permits from the local authorities.

JUNE 23, 1899.

JOHN WOODBURY, Esq., *Secretary, Metropolitan Park Commission*.

DEAR SIR:—Your letter of June 19 states that the Metropolitan Park Commission has made arrangements for the erection of a building on the Charles River reservation, a tract of land owned

by the Commonwealth, and in charge of the commission. The opinion of the Attorney-General is requested upon the question whether it is necessary for the Board to obtain building permits of the city of Boston.

The statutes creating the Metropolitan Park Commission give the Board power to erect buildings. St. 1894, c. 288, § 3 ; St. 1894, c. 483, § 3 ; St. 1895, c. 450, § 1. The parks are the property of the Commonwealth ; and the Board, in erecting buildings thereon, acts as the agent of the Commonwealth in exercising the authority of the sovereign over its own property. Its acts are the acts of the Commonwealth. In the exercise of the authority thus conferred upon it it is not deemed to be subject to regulations affecting the citizens of the Commonwealth, unless made applicable to its proceedings by clear intendment of the statute establishing such regulation.

St. 1892, c. 419, and acts in amendment thereof, regulate the erection of buildings in the city of Boston. These statutes provide, among other things, for the establishment by the city of Boston of a department for the inspection of buildings, in charge of a person styled an inspector of buildings. The inspector shall not give a permit for the erection of any building until he has become satisfied that the building has sufficient strength, and that the means of ingress and egress are sufficient. No building may be erected without such permit from the inspector. An applicant for a permit whose application has been refused may appeal to a board of appeal provided by the statute. The statutes contain other minute provisions relating to the strength of timber to be used, the weight of iron, the size of columns, and the manner of construction of brick work, the compliance with which may be enforced by the inspector of buildings. A person violating the provisions of these statutes may be punished by a fine.

It is impossible to suppose that the Legislature by these enactments intended to limit the authority of the Commonwealth over its own property. The statutes are designed to secure the safety of citizens having occasion to occupy the buildings. It is not to be presumed, however, that the Commonwealth will disobey its own laws, nor that it is necessary that a local officer should oversee the work of the agents of the Commonwealth in the carrying on of the work of the Commonwealth itself. See 1 Op. Atty.-Gen., 290.

I am of opinion that the building laws relating to the city of Boston have no application to the erection of buildings by the Metropolitan Park Commission.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Gas Company — Business carried on beyond Limits of Commonwealth — Approval of Gas and Electric Light Commissioners to Issues of Stock and Bonds.

A gas company organized under the general laws of this Commonwealth is subject to the provisions of St. 1894, c. 450, requiring the approval of the Board of Gas and Electric Light Commissioners to issues of stocks and bonds, although all its business is carried on outside the limits of the Commonwealth.

JUNE 27, 1899.

FORREST E. BARKER, Esq., *Chairman, Gas and Electric Light Commissioners.*

DEAR SIR:—The Iowa Light, Heat and Power Company was organized under the provisions of the general laws of Massachusetts. Its purpose is stated in its articles of incorporation to be, among other things, that of “purchasing or constructing, holding, maintaining and operating plants for the production of light, heat and power, by means of gas, electricity, etc.” The capital stock is fixed at \$50,000. The corporation is not engaged in business in this Commonwealth, but owns and operates an electric light plant in Marion, Iowa. The corporation has requested your commission to approve its issue of stock and bonds, under the provisions of St. 1894, c. 450, — one of the statutes commonly known as the anti-stock-watering laws. The opinion of the Attorney-General is requested upon the question whether that statute requires you to approve the proposed issue in the case of the corporation in question, in view of the fact that it carries on no business in this Commonwealth.

The statute authorizing the formation of gas companies under general laws (Pub. Sts., c. 106) does not in terms limit the operations of companies so formed to the Commonwealth. On the contrary, § 50 of that chapter provides in terms that “Every corporation which is subject to this chapter may in its corporate name purchase, hold, and convey such real and personal estate as is necessary for the purposes of its organization; may carry on its business, or so much thereof as is convenient, beyond the limits of the commonwealth, and may there purchase and hold any real or personal estate necessary for conducting the same.”

It is true that many of the provisions of the statutes relating to gas and electric light companies are obviously limited to companies doing business within this Commonwealth. For example, St. 1885, c. 314, § 9, provides that the authorities of a town in which a gas company is located may complain to your Board of the quality or price of gas delivered, and thereupon the Board, after hearing, may make such order in relation to price or quality as it thinks

proper. Section 10 of the same chapter restrains gas companies from digging up the streets without the consent of the mayor and aldermen. St. 1886, c. 346, § 5, provides that your Board may order a gas company to supply gas to a person petitioning therefor, upon such terms as may be reasonable. These and other like provisions are plainly intended to apply only to gas companies carrying on their business in this Commonwealth. It does not follow, however, that none of the provisions of the statutes refer to corporations doing business without the Commonwealth. Those relating to the requisites of organizing corporations, to annual returns, and to the liability of directors and stockholders, must be taken to be applicable to all corporations alike. It may in general be said that all provisions relating to any specific class of corporations are alike applicable to all such corporations, unless it is plainly apparent, in view of all the circumstances, that they should be limited to those carrying on business within the Commonwealth.

The statute relating to the issuing of stock and bonds by gas companies (St. 1894, c. 450, § 1) provides in terms as follows: "Gas companies and electric light companies, whether such companies are organized under general laws or under special charters, and however authorized to issue capital stock and bonds, shall hereafter issue only such amounts of stock and bonds, as may from time to time, upon investigation by the board of gas and electric light commissioners be deemed and be voted by them to be reasonably requisite for the purposes for which such issue of stock or bonds has been authorized."

It may fairly be assumed that the principal purpose of the Legislature in enacting this statute was to protect consumers from being obliged to contribute to the payment of dividends upon fictitious or over-valued stock; and there is no reason to suppose that there was any purpose of protecting consumers in other States. It is also true, however, that the effect of this and of other like statutes relating to public service corporations is to promote confidence in the securities of companies organized under the laws of Massachusetts. In view of the high standing which Massachusetts corporations have attained under the legislation of the Commonwealth, it may be doubted whether statutes whose effect is not only to protect the public, but also to promote confidence in the securities of Massachusetts corporations, were intended to be applicable to some corporations and inapplicable to others of the same character. The statute in question contains no exception whatever, and is in terms applicable to all corporations engaged in the business of supplying gas or electric lighting.

Moreover, the corporation in question may at any time engage

in business in this Commonwealth. If it should do so, the commission could not know its true standing nor proceed intelligently in the approval of stock and bonds issued for that purpose, without a knowledge of the situation in Iowa, where it is already carrying on business.

Upon the whole, therefore, I am of opinion that the corporation in question is subject to the provisions of St. 1894, c. 450. The matter of expense to the Commonwealth need not be considered, for, under the provisions of St. 1885, c. 314, § 6, and St. 1887, c. 382, § 4, such expenses are to be borne by the corporation.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Paris Exposition — Monographs as Exhibits on Part of Commonwealth.

The Board of Paris Exposition Managers is authorized by Res. 1898, c. 91, to publish a series of monographs on topics illustrating the relative importance of Massachusetts in comparison with other States, to be used as exhibits on the part of the Commonwealth at the Exposition at Paris in 1900.

JUNE 27, 1899.

WALTER S. ALLEN, Esq., *Secretary, Board of Paris Exposition Managers.*

• DEAR SIR: — Your letter of June 21 states that “one of the exhibits at the Exposition at Paris in 1900 in the department of Education and Social Economy is to be a printed series of monographs, intended for limited free distribution, based upon which will be exhibits illustrative of the points made in these monographs. Each monograph is to cover a particular topic, and of course will cover that topic for the whole United States. In this group fall nearly all the activities of the State.”

Your letter further states that the Director of Education and Social Economy has invited the State of Massachusetts to furnish a number of these monographs, to be exhibited and catalogued as exhibits on the part of the Commonwealth. These will include a description of the work of the Commonwealth itself, but will cover a much larger field. The question submitted by your Board is whether such work is within the scope of Res. 1898, c. 91, and Res. 1899, c. 93.

The resolve of 1898, after establishing a Board of Paris Exposition Managers on the part of the Commonwealth, provides that the Board shall have charge of the interests of the Commonwealth and its citizens in the preparation and exhibition “of the natural

and industrial products of the Commonwealth, and of objects illustrating its history, progress, and material welfare and development, and of all other matters relating to the said exposition." The resolve of 1899 appropriates the sum of fifty thousand dollars "for the purpose of exhibiting at the . . . exposition . . . the arts, industries, institutions, resources, products and general development of the Commonwealth, and for distributing at said exposition information to all nations relative to the manufacturing and mercantile business of the Commonwealth, which will assist in the export of Massachusetts products."

Strictly construed, the language of these resolves does not authorize the preparation of monographs, which, as stated in your letter, are intended to cover a topic for the whole United States, and will, therefore, be a history of the development of the industry treated of not only in Massachusetts, but in other States as well. If the scope of the work of your commission were to be thus strictly defined, I should feel constrained to advise you that you should not enter upon the work proposed.

I am of opinion, however, that so narrow an interpretation was not the intent of the Legislature. It is impossible in advance to prescribe the limits of such a work as the preparation of exhibits for an international exhibition. The field is a broad one, and is likely to broaden still further as the time of the exhibition draws near. It was undoubtedly the purpose of the Legislature to see to it that Massachusetts, her history, development and standing, were fully and adequately presented at the exposition. If your commission think that that can be done more satisfactorily by such a history as will show the relative importance of Massachusetts in comparison with the other States of the Union, I am of opinion that you are not prevented from so doing by a too strict construction of the terms of the resolves. A large discretion is confided to your Board. The amount of money appropriated is fixed; but, farther than the fact that your duties are limited to what may not be improperly called an advertisement of Massachusetts, I do not think you are to be held so strictly that if you deem it wise to do so, you may not show not merely her importance, but her relative importance as well, among States of the Union.

If, therefore, in your discretion the work contemplated is so regarded by you, I am of opinion that the language of the resolve is broad enough to give you authority to enter upon its performance.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

Licensed Firemen — Coal Shovellers in a Large Boiler Plant.

Men employed in simply putting coal under the boilers in a large boiler plant, subject to the orders and directions of a licensed fireman, whose duty it is to take care of the water for the boilers, and direct the men in their work, are not required, by St. 1899, c. 368, to have licenses.

JULY 6, 1899.

RUFUS R. WADE, Esq., *Chief, Massachusetts District Police.*

DEAR SIR:—Your letter of June 1 requires the opinion of the Attorney-General upon the following question, to wit: “In a large boiler plant, where many men are employed simply putting coal under the boilers, subject to the general orders and directions of a licensed fireman present in the boiler room, whose duty it is to take care of the water for the boilers and direct the men in their work, are such men required to have licenses under St. 1899, c. 368?”

In an opinion to you dated Sept. 29, 1897 (1 Op. Atty.-Gen. 485), I advised you that “in a large boiler plant, where many men are employed as firemen, simply putting coal under the boilers, with a fireman in charge to take care of the water for the boilers,” such men were not required to be licensed, under the provisions of St. 1896, c. 546. The statute upon which that opinion was given made it unlawful for any person “to have charge of, or to operate a steam boiler or engine” (with certain exceptions), unless he held a license therefor. I further stated, as the reasons which led me to the conclusion arrived at, that the statute was intended for the security of the public and those employed or having business in the vicinity of steam boilers, by providing that those who had charge of such boilers should possess the skill necessary for their safe operation; and that the word “operate,” as used in that statute, was to be taken as meaning the directing or superintending of the working of the boiler, and that the statute did not apply to mere laborers, who had no responsibility or authority in the matter.

St. 1899, c. 368, does not, in my judgment, require a modification of the conclusions stated in my former opinion. It provides in § 4 that “Licenses shall be granted according to the competency of the applicant, and shall be distributed in the following classes: . . . Firemen’s licenses: First, to operate any boiler or boilers. Second, to have charge of and operate low-pressure heating boilers where the pressure carried is less than twenty-five pounds to the square inch.” . . . Section 5 provides that “The words ‘have charge,’ in this act, shall be construed to designate the person under whose supervision a boiler or engine is operated.

The 'person operating,' shall be understood to mean any and all persons actually engaged in generating steam in any power boiler."

Whether, as I understand is claimed, the intention of those procuring the passage of this act was to extend the provision of existing legislation, requiring persons operating steam boilers to be licensed therefor, to mere laborers, it is clear that the language employed fails to accomplish any such intention, even granting that it would be constitutional to require a mere laborer to be licensed. It is, to say the least, doubtful whether such a law would be within the provisions of the Constitution. *Commonwealth v. Perry*, 155 Mass. 117, 121. In the broader sense of the words used in the statute, every person having to do with any labor connected with the operation of steam boilers, such as coal hoisters, shovellers, and men employed to bring coal in wheelbarrows, might be said to be engaged in the business of "generating steam" in a power boiler.

Such a construction would obviously be absurd. I cannot believe that it was the intention of the Legislature to require that every laborer who has a mere mechanical duty to perform, in relation to the work of generating steam in a boiler, must be licensed. Licenses are granted to persons having special qualifications for the work for which the license is issued, and a construction which requires the issuing of a license to a person whose work requires no special skill and involves no danger to the public, is not to be favored, especially in a penal statute which is to be strictly construed.

I am still of the opinion, notwithstanding the statute of this year, that licenses are not required for mere laborers whose duties require no skill and involve no responsibility.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Insurance — Foreign Company — Addition of Marine to Fire Business — Certificate of Admission — Insurance Commissioner.

A foreign insurance company, authorized by its charter to do both fire and marine business, was admitted to do business in this Commonwealth in 1874, but it could then do only fire business here, as its capital was only \$200,000. It has since increased its capital to \$300,000, and it may now do both fire and marine business in this Commonwealth.

No duty devolves upon the Insurance Commissioner of granting permission to it now to do marine business, as there never has been any statute that authorized the Insurance Commissioner to state in the certificate

of admission which he gave to a foreign company any one kind of business it might do. So, after a company is once admitted, it may do any business here that its charter and the laws of the Commonwealth permit.

JULY 6, 1899.

HON. FREDERICK L. CUTTING, *Insurance Commissioner*.

DEAR SIR: — Your letter of June 9 requests the opinion of the Attorney-General upon the question whether the Security Insurance Company of New Haven, Conn., is authorized to do both fire and marine insurance business in this Commonwealth.

The charter of the company authorizes it to do both classes of business. It was admitted to this Commonwealth in 1874, but it could then do only fire insurance business, as its capital stock was only \$200,000. It has now increased its capital stock to \$300,000, and claims the right to do marine insurance business, in addition to fire insurance business.

St. 1872, c. 375, was in force when the company was admitted. Section 16 provided: "No insurance corporation or association of any other state or country shall be hereafter admitted to do business in this state, unless it has at least the amount of unimpaired capital stock or funds required of like corporations or associations hereafter organized in this state, located in the city of Boston." Section 2 provided: "The capital stock of a joint stock company" (a domestic joint stock company) "insuring against loss or damage by fire, or by fire and lightning only, shall not be less than two hundred thousand dollars if the company is located in Boston. . . . If insuring marine or inland risks, either alone or in conjunction with fire risks, its capital stock shall not be less than three hundred thousand dollars if the company is located in Boston."

St. 1879, c. 130, provided, in § 1, that whenever a foreign insurance company authorized to transact more than one kind of business applied for authority to transact business in this Commonwealth, it should elect one kind of business which it desired to transact in this Commonwealth, and, if admitted, it should be restricted to that kind of business. Section 2 provided that any company then doing business should elect before the first day of the next July the one class or kind of business it would do in this Commonwealth thereafter. But § 3 specially exempted companies transacting the business of marine insurance in connection with fire insurance. That statute, therefore, never applied to the Security Insurance Company.

St. 1879, c. 130, was inserted as § 201 of the codification of the insurance laws in Pub Sts., c. 119. Section 196 of that chapter provided: "No foreign insurance company shall be admitted to do business in this Commonwealth unless it has at least the amount

of unimpaired capital stock or funds required of like companies hereafter organized in this Commonwealth, located in the city of Boston." And § 29 allowed domestic stock companies located in Boston, having a capital of \$300,000, to do fire and marine insurance business. When the insurance laws were codified, in St. 1887, c. 214, it was provided, in § 29, that domestic companies could be formed to do fire or marine business but not to do both. It was also provided by § 80 that "No foreign insurance company hereafter admitted to do business in this Commonwealth shall be authorized to transact more than one class or kind of insurance therein." That section has since remained unchanged in the statutes of the Commonwealth. See St. 1889, c. 356, § 1; St. 1891, c. 195, § 1; St. 1894, c. 133, § 3; St. 1894, c. 522, § 80. It is plain, however, that this provision never applied to a company that was already admitted.

St. 1887, c. 214, prohibited the formation of domestic corporations to do both marine and fire insurance business, and this provision has been continued in St. 1894, c. 522, § 29. The same statutes provided that no foreign insurance company should be admitted and authorized to do business until it had satisfied the Insurance Commissioner that it had a paid up and unimpaired capital of an amount not less than is required by similar companies formed under the provisions of our laws. St. 1887, c. 214, § 78; St. 1894, c. 522, § 78. And by St. 1894, c. 522, § 31, domestic companies formed to do a marine insurance business must have a capital stock of \$300,000.

It is clear, however, that none of the statutes enacted since the admission of the Security Insurance Company of New Haven apply to it. The statutes all refer to companies "hereafter admitted," both as to the amount of capital required and the kind of business they may do. The Security Insurance Company has as much capital now as it would have been required to have in order to do marine insurance business in this Commonwealth when it was admitted, and as much as it would have been required to have if it had been admitted at any time previous to the enactment of St. 1887, c. 214, § 80. It has as much capital as a domestic marine company formed now would be required to have, although no domestic company could now be formed to do marine insurance business and fire insurance business too. I am of opinion that there is nothing in the statutes which prohibits it from doing marine insurance business.

Your letter further states that the company "asks to be permitted to do marine business here." As I am of the opinion that it is authorized to do marine business in this Commonwealth, no

duty of granting permission therefor devolves upon you. At the time the company was admitted there was no statute authorizing any form of certificate to be given to it by the Insurance Commissioner. St. 1887, c. 214, § 78, cl. 5, provided that the company should obtain the Insurance Commissioner's certificate that it had "complied with the laws of the Commonwealth and is authorized to make contracts of insurance." The same provision is in St. 1894, c. 522, § 78, cl. 5, but those sections apply only to companies admitted after they were enacted.

This company is already admitted and is entitled to do such business as it is authorized to do by law, regardless of whether the Insurance Commissioner permits it or not. 1 Op. Atty.-Gen., 47.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

*Corporation — Amount of Capital of Manufacturing Corporation
formed under General Laws.*

St. 1899, c. 199, repeals so much of Pub. Sts., c. 106, § 7, as imposed a maximum limit of one million dollars upon the capital of a manufacturing corporation formed under general laws.

JULY 7, 1899.

HON. CHARLES ENDICOTT, *Commissioner of Corporations*.

DEAR SIR:—Your letter of June 6 requires my opinion upon the question whether, in view of St. 1899, c. 199, you would be justified in approving a capital of a manufacturing corporation in excess of one million dollars.

Pub. Sts., c. 106, § 7, provides that corporations may be formed for the purpose of carrying on any manufacturing business (with certain exceptions) "with a capital of not less than five thousand nor more than one million dollars."

St. 1899, c. 199, provides in § 1 that "For the purpose of carrying on any mechanical or manufacturing business, . . . three or more persons may associate themselves together with the intention of forming a corporation with a capital of not less than five thousand dollars. Such corporation shall be subject to all laws now or hereafter in force relating to such corporations." The second section of the same chapter authorizes any such corporation to increase its capital to such amount as may be determined by the stockholders.

It was the obvious intention of the statute of this year to repeal the maximum limitation of one million dollars. The statute, it is true, does not in terms repeal any of the provisions of the Public Statutes, but, on the contrary, makes corporations formed under

it subject to all existing provisions ; which in terms would include the limitation of one million dollars. It may be suggested, therefore, that by implication the limitation is still in force.

If, however, such a construction were to prevail, § 1 of the act of this year, above quoted, would be entirely useless and superfluous, being a re-enactment, without change, of an existing statute. Furthermore, inasmuch as § 2 authorizes an indefinite increase of capital, it would follow that there is a limitation of the amount of original capital, but with the right forthwith to increase to an indefinite amount. This cannot have been the intent of the Legislature.

In my judgment, the statute of this year is to be construed as repealing so much of the previous statute as imposed a maximum limit upon the amount of capital of manufacturing corporations formed under general laws.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Superintendent of Schools — Tenure of Office.

The term of office of a superintendent of schools does not expire at the end of the year for which he was appointed, when the school committee fail to appoint a successor ; and he is entitled to hold the office until his successor is appointed.

JULY 8, 1899.

C. B. TILLINGHAST, Esq., *Clerk, State Board of Education.*

DEAR SIR : — Your letter of March 10 requests the opinion of the Attorney-General upon the following question : “ Section 43, chapter 44 of the Public Statutes provides for the election of a superintendent of schools by a majority vote of the school committee. In a case where a superintendent has been elected for a year and his term of office has expired, the school committee, by a tie vote, fails to make any election. Does the term of the superintendent end with the year for which he was originally chosen, or can it be construed to continue him in office until a successor is chosen ? ”

Pub. Sts., c. 44, § 43, provides that “ A city by ordinance, and a town by vote, may require the school committee annually to appoint a superintendent, who, under the direction and control of said committee, shall have the care and supervision of the public schools.”

I assume that there has been a vote of the town in question requiring the school committee to appoint a superintendent, which has not been rescinded and was in force at the time of the tie vote in question.

The members of the school committee are public officers. *McKenna v. Kimball*, 145 Mass. 555, 556. In this case Mr. Justice Wm. Allen, in delivering the opinion, said: "The school committee is a board of public officers whose duties are prescribed by statute, and in the execution of its duties the members do not act as agents of the town, but as public officers in the performance of public duties." For the reasons there stated, it is not difficult to determine that a superintendent of schools chosen by the school committee under the direction of the town is also a public officer, and not merely the agent or employee of the school committee. He has important public duties to perform, under the direction and control of the school committee, but in the performance of those duties he must necessarily be left largely to his own discretion.

The superintendent being a public officer, his tenure of office in case of the failure of the school committee to elect his successor depends upon general principles of law applicable to public officers. It has long since been settled in this Commonwealth that a public officer is entitled to hold office until his successor is elected. "The better opinion is that town officers annually chosen hold their offices until others are chosen and qualified in their place." Shaw, C. J., in *Overseers of the Poor v. Sears*, 22 Pick. 122, 130. "To guard against lapses, sometimes unavoidable, the provision is almost always made in terms that the officer shall hold until his successor is elected and qualified. But even without such a provision, the American courts have not adopted the strict rule of the English corporations which disables the mayor or chief officer from holding beyond the charter or election day, but rather the analogy of the other corporate officers who hold over until their successors are elected, unless the legislative intent to the contrary is manifested." Dillon, *Municipal Corporations*, § 219.

It has been long expressly provided in our statutes that town officers should serve until others were chosen and qualified in their stead. Rev. Sts., c. 15, § 33; Gen. Sts., c. 18, § 31; Pub. Sts., c. 27, § 78. The school committee are not included in terms in the sections referred to, each of which enumerates the officers required to be chosen at the annual town meeting. The omission to designate the school committee among those so to be chosen is undoubtedly due to the fact that special provisions govern the election of a school committee. Pub. Sts., c. 44, § 21. There is no reason for supposing that the tenure of office of the school committee was intended to be different from that of other town officers. The statute in question devolves upon the school committee the duty of electing a superintendent of schools when ordered to do

so by the town. It is the intention of the town, as expressed by its vote, that there shall be a superintendent of schools; and it would be, in my judgment, unreasonable to adopt a construction of the statute which would enable the school committee, by a failure to elect at the end of the year, from whatever cause, to defeat the will of the town.

Some expressions in the opinion of *Kimball v. Salem*, 111 Mass. 87, may seem to be at variance with the views above stated, particularly the following: "The duty or authority of the school committee, under the vote of a town or ordinance of a city, is one which is to be performed or exercised by them annually. The statute manifestly contemplates an appointment for the year; and not from time to time, at the discretion of either branch of the municipal government." The question in that case, however, was whether, by repealing the ordinance providing for the election of a superintendent, that officer could be deprived of the right to his compensation for the year for which he was elected; and the court held that, having been chosen for a year, he could not be deprived of his office by a vote repealing the ordinance. The language quoted must be taken to refer to that question only, and is not authority in favor of the proposition that, if the school committee fail to elect a successor, the office thereby becomes vacant.

The recent case of *Attorney-General v. John T. Clark*, in the Supreme Judicial Court for the county of Worcester, although a *nisi prius* decision, is authority for the views I have stated. It was an information in the nature of a *quo warranto* by the Attorney-General v. John T. Clark, superintendent of schools in Southbridge. He was elected superintendent of schools by the committee under a vote of the town, for a year beginning Sept. 1, 1896. In 1897 no superintendent was elected, but Clark assumed to exercise the duties of superintendent, and refused to give up the possession of the books and papers in his control. Holmes, J., in dismissing the information, said: "There is no time fixed in Pub. Sts., c. 44, § 43, for the election of a successor of the respondent, and I am of opinion that he holds over, in accordance with what Chief Justice Shaw pronounced the better rule in 22 Pick. 130."

For the reasons above stated, and especially in view of the decision last quoted, I am constrained to advise the Board that the term of office of a superintendent of schools does not expire by reason of the failure of a school committee to elect a successor, but that he is entitled to hold his office until the school committee discharge the duty devolving upon them by the statute.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Eminent Domain — Appropriation for Damages — Constitutional Law.

The Board of Harbor and Land Commissioners is not precluded from taking areas in South Bay in the city of Boston, under authority of St. 1899, c. 469, because no specific sum is appropriated by that act to pay damages for such takings. The act does appropriate so much money as may be necessary to pay the damages which may be assessed under it, and it is therefore constitutional.

JULY 8, 1899.

HON. WOODWARD EMERY, *Chairman, Board of Harbor and Land Commissioners.*

DEAR SIR: — Your letter of July 7, requires my opinion upon the following question: “Referring to chapter 469, Acts of 1899, which became a law July 3, I have the honor to inquire whether this Board is precluded from going ahead and taking areas in South Bay in the city of Boston, by reason that no specific appropriation appears to have been made for the purpose of damages for such takings, or for any other reason.”

The statute above referred to amends St. 1898, c. 278, § 4, so as to read as follows: “The board of harbor and land commissioners, subject to the approval of the governor and council, is hereby authorized to purchase or otherwise take in fee from time to time, in the name and behalf of the Commonwealth, the whole or any portions of the area lying between the harbor lines hereinbefore established, or any rights therein. All damages sustained by reason of such taking as aforesaid shall be paid out of the treasury of the Commonwealth, and the governor is hereby authorized to draw his warrant therefor. Such damages shall be agreed upon by said board and the person or corporation injured; and if the parties cannot agree a jury in the superior court of the county in which the property taken is situated may be had to determine the same, in the same manner as a jury is had and damages are determined in the case of persons dissatisfied with the estimate of damages sustained by the laying out of ways in the city of Boston: *provided, however*, that no suit for such damages shall be brought after the expiration of one year from the date of the recording of the taking as herein required. Within sixty days after any land, flats or rights therein are acquired or taken under this act, the board shall file and cause to be recorded in the registry of deeds for the county in which the property is situated, a description thereof sufficiently accurate for identifying the same, with a statement that the land, flats or rights therein are taken under the provisions of this act, in the name and behalf of the Commonwealth. Said description and statement shall be signed by said board or

a majority thereof, and certified as approved by the governor and council."

In the case of *Talbot v. Hudson*, 16 Gray, 417, the Supreme Court was called upon to determine the question of the constitutionality of St. 1860, c. 211. That act authorized the taking down and removal of a portion of a dam across the Concord River, and provided that any person injured in his property by the work authorized might have his damages estimated by the county commissioners in the same manner, with certain immaterial exceptions, as damages caused by the laying out of highways were estimated; and that either the person injured or the Commonwealth, if dissatisfied with the award of the county commissioners, might have the matter determined by a jury as in the case of highways.

Section 3 of that act reads as follows: "Any damages that may be recovered on such application, together with legal costs, shall be paid out of the treasury of the Commonwealth; and the governor is hereby authorized to draw his warrant therefor."

The validity of this statute was called in question in the case above referred to on several grounds among others, it was contended that the statute was unconstitutional, because it contained no reasonable, certain and adequate provision for compensation to those whose property might be taken and appropriated in carrying out the purposes of the act.

The court, in an opinion by Bigelow, C. J., said: "It seems to us that there is an obvious and decisive answer to this objection. By the third section of the act, it is provided that the damages which may be recovered on due proceedings had by the parties injured shall be paid out of the treasury of the Commonwealth, and the Governor is authorized to draw his warrant therefor. This is clearly an appropriation of so much money as may be necessary to pay the damages which may be assessed under the act. The provision could not be more explicit or definite as to the amount appropriated. Until the damages are ascertained and adjudicated, the sum which will be required to pay them is necessarily uncertain. There is no provision of law, which makes it requisite to the validity of an appropriation from the treasury of the Commonwealth that a specific sum should be named and set apart as a fund to meet a particular exigency. It is sufficient if by an act or resolve passed during the same or the preceding political year the payment is authorized. St. 1858, c. 1, §§ 1, 2; Gen. Sts., c. 15, §§ 30, 31. That such an appropriation affords a remedy sufficiently adequate and certain is too clear to admit of doubt. It is a pledge of the faith and credit of the Commonwealth, made in the most solemn and

authentic manner, for the payment of the damages as soon as they are ascertained and liquidated by due process of law. Unless we can say that such a provision affords no reasonable guaranty that the persons injured will receive compensation, we cannot adjudge the statute to be unconstitutional. We certainly cannot assume that the Commonwealth will not fulfil its obligations. The presumption is directly the other way. Indeed the plaintiffs do not aver in their bill that the damages which may be awarded to them under the act will not be duly paid. How then can it be said that no suitable and adequate provision is made in the act, by which the plaintiffs can receive the compensation to which they may be entitled?"

The language of St. 1899, c. 469, so far as it relates to the payment of damages, is precisely similar to that contained in St. 1860, c. 211, § 3, which section was construed in the case above referred to as amounting to an appropriation of so much money as might be necessary to pay the damages assessed under the act. That case has not been overruled, but, on the contrary, the language above quoted was referred to with approval in the case of *Connecticut River Railroad Co. v. County Commissioners*, 127 Mass. 50, 55. Since the case of *Talbot v. Hudson* was decided, no statutes have been passed which are now operative requiring that an appropriation from the treasury of the Commonwealth should be of a specific sum or in any other way affecting this question. No other objection to the validity of the statute referred to in your letter appears.

I am, therefore, of opinion that St. 1899, c. 469, is constitutional, and that, so far as the question of the validity of this statute is concerned, your Board is not precluded from exercising the powers given to it thereby.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Board of Education — Westford Academy — Approval as High School — Constitutional Law.

Westford Academy is a private school, and is "not under the order and superintendence of the authorities of the town" of Westford, and the State Board of Education may refuse to approve it, either for the purpose of authorizing the town of Westford to pay the tuition of children living therein and attending that academy, under St. 1895, c. 94, or for the purpose of securing to other towns reimbursement by the Commonwealth of money expended for the tuition of children in that academy, under the provisions of St. 1898, c. 496, § 8.

Strictly speaking the duty of the Board is that of approval of an academy in respect to the grade of its work; but as towns may not pay the tuition of pupils attending Westford Academy, the Board, in the exercise of its discretion, may withhold its approval of it for that reason.

JULY 12, 1899.

FRANK A. HILL, Esq., *Secretary, State Board of Education.*

DEAR SIR:—Your letter of June 10 encloses a copy of an indenture between the town of Westford and the trustees of the Westford Academy, and requests the opinion of the Attorney-General upon the following questions:—

First.—“Is it legal for the State Board of Education, either under the provisions of St. 1895, c. 94, or under the provisions of that act as supplemented by the aforesaid indenture, to approve Westford Academy for the purposes of said act, should it desire to do so?”

Second.—“Is it legal for the State Board of Education, either under the provisions of St. 1898, c. 496, § 3, or under the provisions of that section as supplemented by the aforesaid indenture, to approve Westford Academy for the purpose of insuring to towns the reimbursement of money expended for tuition in that academy?”

The statute referred to in your questions (St. 1895, c. 94) provides, in § 1, that “Any town in which a high school is not maintained, but in which an academy of equal or higher grade is maintained, may grant and vote money to pay the tuition of children residing in such town and attending such academy; *provided*, such academy is approved for that purpose by the state board of education.”

On March 18, 1896, in response to an order of the Senate, I advised that honorable body that in my opinion the statute in question, in so far as it purported to authorize the payment of money by a town to an incorporated academy not under the control of the town, is in violation of Art. 18 of the Amendments to the Constitution, which provides in terms that “moneys raised by taxation in towns and cities for the support of public schools . . . shall be . . . expended in no other schools than those which are conducted . . . under the order and superintendence of the authorities of the town or city in which the money is to be expended.”
1 Op. Atty.-Gen. 319.

If I am correct in this opinion, it is necessary to ascertain, before answering your questions, whether Westford Academy is under the order and superintendence of the authorities of the town of Westford. If not, the town may not lawfully pay the tuition of its pupils.

All the authority and superintendence which the authorities of the

town of Westford may exercise over Westford Academy is derived from the provisions of the indenture submitted with your letter. The only provisions affecting the question are the following:—

“And it is further agreed that the said trustees [of the academy] shall provide a grade of education equal to that provided by high schools.

“And it is further agreed that, in order to determine whether or not the grade of education provided by the said trustees is, at any time, up to the said required standard, there shall be a Board consisting of three members, hereinafter called the Supervising Board; that one of these three members shall be appointed by and from the school committee of the said town of Westford, one by and from the said trustees, and the third by the two members appointed in the foregoing manner, and who shall not be a member of either said boards; that the term of office of each member shall expire on the last day of June of each year; that, in case of the death or resignation of any member, a successor shall be appointed by the same parties that appointed the said members so deceased or resigning, and that a new supervising board shall be appointed at the last of June each year.

“And it is further agreed that the superintendent of schools of said town of Westford shall superintend the methods of education employed in said academy, and the results obtained and all matters appertaining in any way to his connection with the academy shall be reported to the said Supervising Board at his desire or their call, and shall also be included in his report to the town each year. In case of controversy, the Supervising Board to decide and adjudge and fully settle all points and differences.”

It is obvious that the above provision for a Supervising Board consisting of three members, only one of whom is selected by the school committee of the town, does not give to the authorities of the town the order and superintendence of the school. The provision that the town superintendent of schools shall superintend “the methods of education employed in said academy” also fails, in my opinion, to put the institution under the order and superintendence of the town authorities within the meaning of that expression as used in the Amendment to the Constitution. The authority of the superintendent is limited to methods of education, and he may not exercise any other control over the institution, its management or discipline. The principal purpose of the Amendment was doubtless to prevent the use of moneys raised or appropriated for the support of the public schools for the purpose of sustaining sectarian schools. The academy at Westford may or may not be sectarian in its character. There is nothing, however, in the agreement between the trustees and the town which pre-

vents it from being so, or in any way limits the character of religious instruction or services which may prevail in the academy. The arrangement between the town and the academy differs essentially from that relating to the Powers Institute in the town of Bernardston, which, in an opinion to you dated March 8, 1897 (1 Op. Atty.-Gen. 427), I advised you make the academy to all intents and purposes a school under the control of the authorities of the town. In that case the trustees of the academy are elected by the inhabitants of the town and must be citizens of the town, and they are required to make an annual report to the town. Westford Academy, however, is wholly independent of the town, excepting so far as the town superintendent may exercise supervision over the methods of instruction. As this does not place the academy under the order and superintendence of the authorities of the town, the case, in my opinion, comes within the prohibition of the Amendment to the Constitution.

Strictly speaking, the duty of the Board of Education is that of approval of an academy in respect to the grade of its work. The Board, in exercising the duties entrusted to it under St. 1895, c. 94, § 1, is not concerned with the question whether the town may or may not lawfully pay the tuition of pupils in any given case. But, as the towns may not pay the tuition of pupils attending the academy, I see no reason why, in the exercise of your discretion you should not for that reason withhold your approval of the institution.

The answer to your second question is governed by the foregoing considerations. Westford Academy, being a private school, not "under the order and superintendence of the authorities of the town," is therefore not a high school, and the State Board of Education has no authority to approve it as a high school. It follows that the State should not reimburse any town for the tuition of children sent to Westford Academy.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

Pauper — Settlement.

A pauper could not derive a settlement from her mother, while she had one derived from her father, so that she could take advantage of it when the one derived from her father was defeated by St. 1898, c. 425, § 2.

JULY 26, 1899.

STEPHEN C. WRIGHTINGTON, Esq., *Superintendent, State Adult Poor*.

DEAR SIR:—Upon the facts stated in your letter of July 8, the pauper named therein has no settlement in Lawrence or in Lynn;

and unless, upon other facts, she has gained a settlement elsewhere, she is undoubtedly a State charge.

Her father acquired a settlement in Lawrence prior to 1859, and she took a settlement from him by derivation. Her settlement, however, was defeated by St. 1898, c. 425, § 2, providing that "All settlements not fully acquired subsequent to the first day of May eighteen hundred and sixty are hereby defeated and declared to be lost."

Her father did not lose his settlement in Massachusetts by removing to Michigan. *Townsend v. Billerica*, 10 Mass. 411, 413. *Canton v. Bentley*, 11 Mass. 441. St. 1898, c. 425, § 2, provides that "All persons absent from the Commonwealth of Massachusetts for ten years in succession shall lose their settlement." This statute, however, is new, and is not retroactive.

Inasmuch as her father did not lose his settlement in Lawrence, she could not derive a settlement from her mother in Lynn. Children can only follow the settlement of their mother when the father has no settlement within the Commonwealth. Pub. Sts., c. 83, § 1, cl. 2.

She could not acquire a settlement in Lynn by her residence there with her mother for fifteen years, because she was and is *non compos mentis*.

Upon the facts as stated in your letter, therefore, she is an unsettled person, and a charge upon the Commonwealth.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Superintendent of Schools—Union of Towns to employ—Article in Town Warrant.

An article in the warrant of a town "to see if the town will vote to form a union with" another town "for the purpose of employing a superintendent of schools," is sufficient to authorize the voters of that town to vote for such union, although St. 1898, c. 466, is not referred to in the article, especially as there is no other statute under which a union of towns for that purpose could be affected.

SEPT. 5, 1899.

FRANK A. HILL, Esq., *Secretary, State Board of Education*.

DEAR SIR:—Your letter of September 2 states that the towns of Merrimac and Billerica have formed a district for the employment of a school superintendent under the provisions of St. 1898, c. 466; and that the action of the town of Billerica was based upon an article in the warrant for the town meeting, which was as follows:—

"Article 2. To see if the town will vote to unite to form a

union with the town of Merrimac for the purpose of employing a superintendent of schools, or do anything in relation to the same."

The question submitted by your letter is whether this article is sufficient, in view of the fact that it does not refer to the statute authorizing such a union.

There is no form of union for the purpose of employing a superintendent of schools possible to towns within this Commonwealth excepting under the provisions of the statute referred to. It is to be presumed, therefore, that the union referred to in the warrant was under that statute, and that the voters so understood, and that they voted with that understanding.

The Supreme Judicial Court long since determined, as a wise rule of construction, that the proceedings of towns and town officers were not to be judged with strictness, but rather to be construed with liberality. As was said by Shaw, C. J., in *Strong, Ptr.*, 20 Pick. 484, 492: "From the men who usually are, and necessarily must be, employed to make them, great formality or nicety cannot be expected and should not be required." See also *Commonwealth v. Smith*, 132 Mass. 289.

In the present case there is no manner of doubt as to what was intended by the warrant and as to the intention of the voters who acted upon it. A person learned in the law would undoubtedly have referred specifically to the statute authorizing the proceedings. I do not deem it necessary, however, and I have no difficulty in advising you that the vote of the town upon the warrant quoted sufficiently authorizes the formation of the district.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Pauper — Married Woman — Settlement — Derivative Settlement of Son.

A woman, whose husband died in January, 1874, without ever having gained a settlement in Massachusetts, lived in Boston from that time until her death, in 1889. She therefore gained a settlement in her own right, in January, 1879, which was not affected by the retroactive provisions of St. 1879, c. 242. Her son became of age before she gained a settlement, and therefore did not derive one from her, and, since he has never gained one in his own right, he is an unsettled person.

SEPT. 20, 1899.

STEPHEN C. WRIGHTINGTON, Esq., *Superintendent, State Adult Poor*.

DEAR SIR:—Your letter of September 1 requires the opinion of the Attorney-General upon facts stated in the letter as to the settlement of a certain pauper.

Your letter states that he was born in Boston, Dec. 23, 1855, and consequently became of age Dec. 23, 1876. He never acquired a settlement in his own right. His father was born in New Hampshire, and came to Boston in 1852, where he died, Jan. 28, 1874, never having acquired a settlement in Massachusetts. His mother came to Boston with her husband in 1852, and resided in that city continuously as a married woman until her husband's death, in January, 1874, and subsequently as a widow, in the same place, until her death, in April, 1889.

Upon the facts stated, the mother of the pauper was undoubtedly settled in Boston. If this settlement was acquired prior to 1876, when the pauper became of age, he would take the same settlement by derivation from her. If, however, she did not acquire her settlement in Boston until after 1876, he would derive no right therefrom. It is well settled that only minors can gain a derivative settlement from their parents. *Springfield v. Wilbraham*, 4 Mass. 493. The answer to your inquiry depends, therefore, upon the determination of the question when the mother acquired her settlement in Boston.

St. 1874, c. 274, § 2, provides that "Any woman of the age of twenty-one years who resides in any place within this state for five years together without receiving relief as a pauper shall thereby gain a settlement in such place." By § 3 of the same act it is provided that "any unsettled person shall be deemed to have gained a settlement upon the completion of the residence and taxation herein required, though the whole or a part of the same accrues before the passage of this act." It has been held that this statute, though general in its terms, only applies to unmarried women. *Somerville v. Boston*, 120 Mass. 574. Under this statute, therefore, the mother of the pauper would not have begun to acquire a settlement until the death of her husband, in 1874; but, having resided as a widow in Boston from that time until her death, in 1889, she would have acquired, in January, 1879, under its provisions, a settlement in Boston, having then completed her five years period of residence therein as an unmarried woman.

But, in consequence, doubtless, of the decision in *Somerville v. Boston*, above referred to, limiting the operation of the statute of 1874 to unmarried women, a statute was enacted in 1879 (St. 1879, c. 242), providing that the provisions of St. 1878, c. 190, § 1, cl. 6 (which was a re-enactment of St. 1874, c. 274, § 2, above quoted) should extend to married women, and by § 2 making its provisions retroactive as to unsettled women. The word "unsettled" in this section means unsettled at the time when the act took effect. *Worcester v. Great Barrington*, 140 Mass. 243. *Middleborough v. Plympton*, 140 Mass. 325.

If, therefore, the mother of the pauper was an unsettled woman when the statute of 1879 took effect, she would, under that statute, be deemed to have acquired a settlement in Boston when she had lived with her husband in Boston for five years, or in 1857. At that time her son, the pauper in question, was a minor, and would, consequently, have a settlement in Boston by derivation from his mother.

But the mother was not an unsettled woman when the statute of 1879 took effect. It was enacted April 22, 1879, and became law May 22 of the same year. The five years' residence as a widow, which settled her in Boston under the provisions of the statute of 1874, expired in January, 1879. She therefore gained a settlement in January, 1879, which was not affected by the retroactive provisions of the statute of that year. It follows that when the pauper, her son, became of age, in 1876, his mother cannot be said to have been settled in Massachusetts, and he derives no settlement from her.

It has been suggested that, inasmuch as the statute of 1879 is in amendment of the provisions of the statute of 1878, the later statute is to be taken as incorporated into and made a part of the provisions of the statute of 1878, so far as to be a part of the same statute; and that, consequently, rights under the statute of 1878, as amended by the statute of 1879, would be acquired as of the date of the passage of the statute of 1878. There is nothing in this contention worthy of serious consideration. Section 2 of the statute of 1879 is not an amendment of the statute of 1878, in the sense that it re-enacts the section amended, merely adding new words to the language of the former section. It is an independent enactment, containing new provisions; and those provisions cannot be law until they are enacted. "Generally, a statute speaks from the time it takes effect." Morton, C. J., in *Worcester v. Great Barrington*, *ubi supra*, p. 245. A statute affecting settlement laws may be retroactive in its provisions, but it cannot be taken to be retroactive as to the time when it takes effect.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Telephone and Telegraph Poles — Damages for Removal from Land taken by Metropolitan Park Commission.

The Commonwealth is not liable in damages to a telephone and telegraph company for the removal of its poles from land taken by the Metropolitan Park Commission, when the right of the company to maintain such poles is founded upon a mere license given by the person who owned the land before it was taken by the commission.

SEPT. 21, 1899.

JOHN WOODBURY, Esq., *Secretary, Metropolitan Park Commission.*

DEAR SIR:—Your letter of July 7 requires the opinion of the Attorney-General upon the question whether the American Telephone and Telegraph Company have a valid claim against the Commonwealth for the taking by the Metropolitan Park Commission of certain lands for the Blue Hills Reservation.

Your letter states that, prior to the taking of the land by the commission, the owner had signed and delivered to the company an instrument purporting to give to the company the right to construct, operate and maintain poles and telephone lines over said land. The essential portions of the instrument in question are as follows:—

“Received of the American Telephone and Telegraph Company of Massachusetts forty dollars, in consideration of which I hereby grant unto said company, its successors and assigns, the right to construct, operate and maintain its lines over and along the property which I own, or in which I have any interest, in the town of Braintree, county of Norfolk and State of Massachusetts, including the necessary poles and fixtures along the roads, streets or highways adjoining the property owned by me in said town, in full payment for such right, and in full satisfaction for the trimming of any trees along said lines necessary to keep the wires cleared at least eighteen inches, and with the right to set the necessary guy and brace poles, and attach to trees the necessary guy wires.

“Witness my hand and seal this fourth day of September, 1889, at Braintree Mass.”

The instrument was signed by the owner, but was not sealed.

The Commonwealth is not liable, unless the instrument in question conveyed to the company rights in the land which would bind a grantee of the owner. Being unsealed, however, it has no more force than a mere license, which, it is well settled, is revoked when the estate concerning which the license is given is conveyed by the licensor. *Fentiman v. Smith*, 4 East. 107. *Cook v. Stearns*, 11 Mass. 533. The right to do some act of a permanent nature on the land of another cannot be created by a license, even when in

writing, executed upon good consideration. It can only be created by a deed or conveyance operating as a grant. Such license is sufficient protection to the licensee while it lasts, but it may be revoked at any time, and after its revocation it cannot be used as protection for any further acts. *White v. Manhattan Railway Co.*, 139 N. Y. 19. *Mumford v. Whitney*, 15 Wend. 380.

A lease for a period of less than seven years may be given by a writing unsealed. The instrument in question, however, cannot be so regarded. It has none of the attributes of a lease. A conveyance of a freehold interest in land, whether for life or in perpetuity, must be by an instrument under seal. The instrument in question being unsealed, gives the company rights only as against the signer thereof. These rights are lost by conveyance, or by taking under the right of eminent domain.

It follows that the Commonwealth is not liable to the Company.

Yours very truly,

HOSKA M. KNOWLTON, *Attorney-General*.

Massachusetts Agricultural College — Rates of Tuition.

The trustees of the Massachusetts Agricultural College may establish such rates of tuition and remit them in such cases as they deem to be for the interests of the college.

SEPT. 21, 1899.

To His Excellency ROGER WOLCOTT, *Governor*.

DEAR SIR: — Your favor, enclosing a letter from the president of the Massachusetts Agricultural College, requires the opinion of the Attorney-General upon the question whether the trustees of that institution have the right, in any case, to remit the established fee for tuition of students.

In general, trustees of colleges may fix such rates of tuition for students as they see fit. They may also require the payment of tuition from certain students, and not from others; and they may even require no tuition fee whatever from any person. Unless restrained by special provision of their charters, or by limitations or conditions in their endowments, the whole matter of tuition is in their exclusive control.

The Massachusetts Agricultural College does not differ in this respect from other like institutions. It was chartered by St. 1863, c. 220, which was amended by St. 1864, c. 223. Its charter differs from that of other colleges in the Commonwealth in making one of its objects the teaching of "such branches of learning as are related to agriculture and the mechanic arts, in order to promote the liberal and practical education of the industrial classes in the

several pursuits and professions of life;" in providing for the filling of vacancies in the board of trustees by the Legislature; in constituting the Governor of the Commonwealth, the secretary of the Board of Education and the secretary of the Board of Agriculture members of the corporation, *ex officio*, and in providing that the "location, plan of organization, government and course of study prescribed for the college, shall be subject to the approval of the governor and council." The statute further appropriates for the building and maintaining of the college a portion of the proceeds of land scrip received by the Commonwealth from the United States, by virtue of the act of Congress approved by the President July 2, in the year 1862. Appropriations have also been made by the Legislature from time to time for the maintenance of the college.

But there is no limitation upon the right of the trustees to regulate rates of tuition. In this respect they have the same powers as trustees of other institutions; and they may establish such rates of tuition and remit them in such cases as they deem to be for the interests of the college.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Metropolitan Park Commission — Rules and Regulations for Use of Charles River — Powers of Park Police.

The Metropolitan Park Commission does not have the power to make rules and regulations for the use of portions of the Charles River bordered upon by the lands of the Charles River Reservation.

The general powers of the metropolitan park police are defined by St. 1897, c. 221, § 3.

SEPT. 23, 1899.

JOHN WOODBURY, Esq., *Secretary, Metropolitan Park Commission*.

DEAR SIR: — Your letter of May 14 requires the opinion of the Attorney-General as to the power of the Metropolitan Park Commission to make rules and regulations for the use of those portions of the Charles River bordered upon by land of the Charles River Reservation.

St. 1893, c. 407, § 4, authorizes the Board to "make rules and regulations for the government and use of public reservations under their care, and for breaches thereof fix penalties," etc. St. 1894, c. 288, § 3, also authorizes the Board to "make rules and regulations for the government and use of the roadways or boulevards under its care." By St. 1898, c. 463, § 1, the Board is authorized, "for the purpose of making rivers and ponds within

the metropolitan parks district more available for open spaces for recreation and exercise, to regulate the use of certain spaces around or near said rivers or ponds within said district."

The foregoing statutes, which comprise all that give authority to the commission to make penal regulations, clearly do not authorize the establishment by the Board of rules for the use of the Charles River where it is bordered upon by the lands of the Charles River Reservation.

As incident to its ownership of the lands bordering upon the river, the Board has certain rights of control to a limited extent over the use of the waters, especially those portions above the dam at Watertown; but these are rights which all riparian owners have, and do not confer upon the Board any more authority to make rules and regulations, punishable by fine or imprisonment, than have other riparian owners. *Proprietors of Mills v. Commonwealth*, 164 Mass. 229.

Your letter also inquires "as to the powers generally of the metropolitan park police on the waters of the Charles River lying within the metropolitan parks district."

By St. 1897, c. 121, § 3, it is provided that "The police appointed or employed by said commission . . . shall have within the metropolitan parks district all the powers of police officers and constables of cities and towns of this Commonwealth except the power of serving and executing civil process." It does not occur to me how I can state the general powers of your police officers more explicitly than to refer you to the language above quoted.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

*Internal Revenue Law — Registers of Probate and Insolvency —
Congress — Treasurer of the Commonwealth.*

Registers of probate and insolvency are not required to pay for internal revenue stamps affixed to certificates and certified copies furnished by them, nor is the Commonwealth. When a stamp is required upon a document furnished by them, it must be paid for by the person for whose use it is issued.

Congress has no authority to tax the States, and it is the duty of the Treasurer of the Commonwealth to refuse to reimburse officers of the Commonwealth for money expended by them for revenue stamps.

SEPT. 23, 1899.

Hon. E. P. SHAW, *Treasurer of the Commonwealth*.

DEAR SIR: — Your letter of September 9, enclosing a communication from the register of probate and insolvency for Middlesex

County, requires the opinion of the Attorney-General upon two questions : —

First. — Should the Commonwealth pay for stamps affixed by registers of probate to certificates and certified copies?

Second. — Should registers of probate refuse to issue certificates and certified copies which it is their duty to furnish on demand, without payment for the revenue stamp required under the ruling of the internal revenue commissioner?

The first question only concerns the performance of your duties as Treasurer. The second question is not one upon which you have occasion to require the opinion of the Attorney-General. For the convenience, however, of officers throughout the State, I submit my views upon both questions.

If the Commonwealth were to be required to reimburse its officers for money expended by them for United States revenue stamps affixed to instruments which they are by law required to furnish, it would amount to a tax by the United States upon the Commonwealth. This, it is well settled, is beyond the power of the federal government. *Collector v. Day*, 11 Wall. 113. *United States v. Railroad Co.*, 17 Wall. 322. The Treasurer of the Commonwealth, therefore, cannot be called upon to pay for stamps so affixed; and it is your duty to refuse reimbursement to officers of the Commonwealth therefor.

The answer to your second inquiry is governed by the same considerations. It is undoubtedly the duty of registers of probate in many cases to furnish copies of the records and papers in their custody to persons interested therein. Indeed, certain copies are to be furnished by them free of charge. Pub. Sts., c. 156, § 40; c. 199, § 24. Congress may not impose any tax or penalty upon State officers for the performance of their official duties. Such officers are agencies of the government of the State, and are beyond the sphere of the taxing power of the nation. *Moore v. Quirk*, 105 Mass. 49. *Carpenter v. Snelling*, 97 Mass. 452. *Clemens v. Conrad*, 19 Mich. 170.

Registers of probate and insolvency, therefore, may not be required to pay for stamps affixed to certified copies furnished by them. In cases where a stamp is required to be affixed to a document furnished by a register of probate, it must be paid for by the person for whose use it is issued. See 1 Op. Atty.-Gen. 566.

The United States Internal Revenue Act of 1898, § 6, does not specify whether the stamps to be affixed to an instrument shall be paid for by the one who issues it or by him for whose benefit and use it is issued. But the officer issuing the certificate cannot be compelled to affix a revenue stamp thereto, and he is not the agent

of the United States government to collect its taxes. He is not concerned in the question whether the person for whose use and benefit it is issued shall obey the law; that is a matter between such person and the United States government.

Yours very truly,

HOSBA M. KNOWLTON, *Attorney-General*.

Board of Education — Registers for School Statistics — Private Educational Institutions.

The State Board of Education may furnish registers for the keeping of school statistics to private educational institutions free of charge.

SEPT. 25, 1899.

FRANK A. HILL, Esq., *Secretary, State Board of Education*.

DEAR SIR: — By Pub. Sts., c. 41, § 13, it is made the duty of persons in charge of private educational institutions to “make a report in writing” to the State Board of Education “of such statistics as the board shall prescribe, relating to the number of pupils and instructors, courses of study, cost of tuition, and the general condition of the institution or school under their charge.” Section 14 of the same chapter makes it the duty of the Board to “prepare blank forms of inquiry for such statistics,” and to “send the same to every such institution or school on or before the tenth day of May in each year.”

Your letter of the 14th inst. states that the Board has prepared a new school register for the use of the public schools in the Commonwealth. The expense of this register is authorized by St. 1899, c. 111, which provides that “The board of education may spend annually a sum not exceeding one thousand dollars for the printing and distribution of such school registers, school blanks and forms for the returns of school committees as said board is required by law to furnish to the towns and cities of the Commonwealth.” The question submitted by your letter is, whether the Board may send these registers to the officers of private educational institutions, for the purpose of compiling the statistics required.

Inasmuch as it is the duty of your Board to prepare blank forms of inquiry for statistics to be furnished by private educational institutions, if in the judgment of the Board the school registers provided for the public schools are well adapted to be used for the purpose of obtaining statistics from private educational institutions

which the Board is required to obtain, and for which purpose it must provide blank forms of inquiry, I see no reason why you may not use the registers for that purpose.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Public Records — Ink furnished to Cities, Towns and Counties.

St. 1899, c. 354, requiring public records of cities, towns, counties and the Commonwealth to be kept in ink “furnished by the commissioner of public records,” does not require the commissioner to furnish ink to cities, towns and counties free of expense.

SEPT. 25, 1899.

ROBERT T. SWAN, Esq., *Commissioner of Public Records*.

DEAR SIR: — The act relative to inks for public records (St. 1899, c. 354) provides that “No person having the care or custody of any public records in any department of the Commonwealth, or of any county, city or town therein, shall use or permit to be used upon any public record any ink . . . excepting such as is furnished by the commissioner of public records;” and that the ink so furnished shall be examined by a chemist, under the commissioner’s direction. This act is a revision of St. 1894, c. 378, whose provisions were similar, excepting that the ink was to be furnished by the Secretary of the Commonwealth, instead of by the Commissioner of Public Records.

The question submitted by your letter of September 8 is whether, under the statute referred to, it is your duty to furnish such ink to the officers of counties, cities and towns at the expense of the Commonwealth. I presume that whatever doubt you have in the matter arises out of the use of the word “furnished” in the statute referred to, which prohibits the use of any ink by officers of counties, cities and towns excepting such as is “furnished” by you. The word “furnish,” however, does not mean to furnish free of expense, but simply to provide. I do not think any inference can be drawn that ink is to be furnished free of expense to counties and municipalities, merely because the law requires that it be furnished by the Commonwealth.

The Legislature has annually appropriated “for the purchase of record ink for public records a sum not exceeding five hundred dollars.” Under this statute the Secretary of State, upon the advice of the Attorney-General, orally given, used the appropriation only for the payment of ink furnished to the departments of the Commonwealth, and for the employment of a chemist, as pro-

vided by the statute, to test the purity of the ink furnished. There is no appropriation for furnishing ink to counties, cities or towns, and it is plain that the Legislature have not construed the act in question as entailing upon the Commonwealth the expense of ink furnished by its officers excepting to the departments of the Commonwealth.

The purpose of the act was not to provide ink to counties and municipalities at the expense of the Commonwealth, but to insure the preservation of public records by requiring the use of ink approved by an officer of the Commonwealth, after chemical analysis under his supervision.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Massachusetts Reformatory — Release of Prisoners — Commissioners of Prisons — Rules and Regulations.

The Commissioners of Prisons have no authority to make rules and regulations respecting the release of prisoners from the Massachusetts Reformatory.

By St. 1884, c. 255, § 33, the question of whether a prisoner should be released is left to the discretion of the Board upon the facts in each case.

SEPT. 26, 1899.

J. WARREN BAILEY, Esq., *Secretary, Commissioners of Prisons*.

DEAR SIR:— Your letter of July 13 requires the opinion of the Attorney-General upon the following questions:—

First.— Is it the duty of the Commissioners of Prisons to make a rule or rules which provide for the release of prisoners at the Massachusetts Reformatory?

Second.— If such rules are made by the Commissioners of Prisons, should they be approved by the Governor and Council?

Third.— If such rules are made, and approved by the Governor and Council, have the commissioners authority to temporarily suspend one or more of such rules?

It further appears from your letter that certain rules have been prepared by the commissioners, and approved by the Governor and Council, which provide for the release of prisoners from the reformatory.

The authority of your Board to make rules and regulations is found in St. 1884, c. 255, § 28, which provides as follows: "The commissioners of prisons shall have the general supervision of the said reformatory, and shall make all necessary rules and regulations for the government and direction of the officers in the dis-

charge of their duties, for the discipline of the prisoners and the custody and preservation of the property of the said reformatory. They shall make special provision for grading and classifying the prisoners and establish rules for dealing with them according to their behavior, industry in labor, and diligence in study. All rules and regulations adopted by the said commissioners shall be subject to the approval of the governor and council."

It is clear that this statute does not, in express terms, require or even authorize the Board to make rules and regulations respecting the release of prisoners.

On the contrary, the exercise of the power of release vested in your Board by the statute appears to me to be of a nature inconsistent with the pre-establishment of any fixed rules upon a subject. It is found in St. 1884, c. 255, § 38, and is as follows: "When it shall appear to the commissioners of prisons that any person imprisoned in said reformatory has reformed, they may issue to him a permit to be at liberty during the remainder of his term of sentence, upon such conditions as they deem best; and they may revoke said permit at any time previous to its expiration."

It will be seen that the determination of the question of whether a person should be released under this statute is left to the discretion of the Board upon the facts in each case. It is impossible, in the nature of things, for the Board to prejudge a prisoner's case, and determine by a series of fixed rules and regulations, previously formulated, whether the prisoner has "reformed," within the meaning of the statute. It was the obvious purpose of the Legislature to require the commissioners to find in each case, as it arises, whether, in their judgment, the prisoner has reformed, and to base their action upon their finding as to this fact.

This being so, and there being nothing in the statute as above quoted authorizing the making of rules and regulations which refers in terms to the matter of release of prisoners, I am of opinion that it is not the duty of the commissioners to make rules providing in advance generally for the release of prisoners.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Insane Paupers — Jurisdiction of Board of Insanity when they are committed subject to Orders of Court.

St. 1898, c. 433, § 11, does not confer upon the State Board of Insanity authority to send to other States, or even to any place within this Commonwealth, paupers committed to a lunatic hospital, who are nevertheless subject to the orders of the court.

SEPT. 26, 1899.

OWEN COPP, Esq., *Executive Officer, State Board of Insanity.*

DEAR SIR: — St. 1898, c. 433, § 11, provides as follows: “The board may transfer insane pauper inmates, including those committed under the provisions of section fifty of chapter eighty-seven of the Public Statutes, section fifteen of chapter two hundred and thirteen of the Public Statutes, sections sixteen and nineteen of chapter two hundred and fourteen of the Public Statutes, and sections ten, twelve and fourteen of chapter two hundred and twenty-two of the Public Statutes, from any one of the state hospitals or asylums for the insane to another state hospital or asylum for the insane, and may transfer and commit inmates of the other state institutions to the state hospitals or asylums for the insane; and it may send any such insane pauper inmates to any state or place where they belong when the public interest or the necessities of the inmates require such transfer.”

The question submitted by your letter of June 23 is whether, under this statute, the Board of Insanity may legally discharge from the institutions specified in said section any of the different classes of inmates therein described, and send them to any place without the State before the expiration of sentence or other restriction imposed by the court, and without a pardon by the Governor.

The insane persons referred to in your letter include the following: —

First. — A person who, being held in prison on a charge of having committed an indictable offence, is not indicted by the grand jury, by reason of insanity. Pub. Sts., c. 213, § 15.

Second. — A person indicted, who at the time appointed for trial is found to the satisfaction of the court to be insane. Pub. Sts., c. 214, § 16.

Third. — One who is acquitted by the traverse jury, by reason of insanity. Pub. Sts., c. 214, § 19.

In all the foregoing cases it is expressly provided that the persons so found to be insane shall be committed by the court to a State lunatic hospital, under such limitations as may seem proper.

Fourth. — Convicts in the State Prison or Reformatory, who,

having been found upon investigation to be insane, are, under the warrant of the Governor, removed therefrom to a State lunatic hospital. Pub. Sts., c. 222, § 10.

Fifth. — Convicts in a house of correction or prison other than the State Prison, who, having been found to be insane, are transferred by order of a judge of the Supreme Judicial or Superior Court to an insane hospital. Pub. Sts., c. 222, § 12.

Sixth. — Persons held in any jail for trial or for sentence who appear to be insane and are committed by a judge to a lunatic hospital. Pub. Sts., c. 222, § 14.

Persons of the three preceding classes, who have been committed under the provisions of the statutes to an insane hospital, are to be detained therein while insane; provided, however, that, if they become again sane, they shall be returned to the jail, house of correction or State Prison, as the case may be, there to be held under the original order of commitment.

Seventh. — “Any insane person confined by legal authority in a jail, house of correction, or such county receptacle, who may be removed therefrom to a hospital by order of the governor.” Pub. Sts., c. 87, § 50.

From the foregoing enumeration it will be seen that, if the statute which is the subject of your inquiry is to be construed as authorizing the sending of such insane persons to any State or place where they belong, power is given to the Board, not alone to set aside the order of the court committing the person to the hospital, but practically to exercise the power of pardoning convicts, which, under the Constitution, is vested exclusively in the Governor. No other tribunal than the Governor, not the Legislature even, may interfere with a sentence of the court in a criminal case by way of pardon, or by anything which amounts to an abrogation of the sentence. *Opinion of Justices*, 14 Mass. 472. Such a construction of the statute is not to be entertained, therefore, if any other interpretation be possible.

Undoubtedly the grammatical construction of the section quoted at the beginning of this opinion would require that the phrase beginning “and it may send such insane pauper inmates to any state,” etc., should include all those mentioned in the first part of the section; but, for the reasons I have already given, I think the Legislature did not so intend. The primary purpose of the section is to authorize the transfer of insane paupers, whether criminal or not, from one State institution to another. This may properly be done in the case of persons committed thereto by order of a judge, without interfering with the authority of the court or with the pardoning power of the Governor. It is not a violent strain upon the

language of the section to construe this as its primary object, and to limit the application of the last clause, authorizing the Board to send prisoners to their homes in other States, as applying only to such inmates of State hospitals as are under the complete jurisdiction of the Board itself.

I am of opinion that this is the true construction of the section, and that, therefore, the section does not give your Board authority to send to other States, or even to any place within the State, persons committed to a lunatic hospital, but who are nevertheless subject to the orders of the court.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Medical Examiners — Still-born Infants — Attorney-General.

Medical examiners are not entitled to the opinion of the Attorney-General, and therefore are not bound by it.

When a medical examiner receives notice that the dead body of a person, who is supposed to have come to his death by violence, has been found, he should not decline to view it because it is reported to him to be the body of a still-born infant. If upon viewing it he determines that it is a still-born infant, there appears to be no reason why he should hold an autopsy.

SEPT. 26, 1899.

F. A. HARRIS, M.D., *Medical Examiner*.

DEAR SIR:—Your letter of July 19 inquires as to the duties of a medical examiner in the case of still-born infants. It raises the question whether the bodies of infants born dead which could have had no existence independent of the mother are “dead bodies,” within the meaning of the statute. The question is not one upon which the Attorney-General may give an authoritative opinion, for medical examiners are not entitled to his opinion, and are therefore not bound by it. I am very glad, however, to submit my views upon this very interesting question.

The successive proceedings provided by Pub. Sts., c. 26, in the case of dead bodies are: first, a view; second, an autopsy; and third, an inquest. A view is to be had whenever the medical examiner “has notice that there has been found, or is lying within his county, the dead body of a person who is supposed to have come to his death by violence.” An autopsy is to be held when, having viewed the body, and “deeming a further examination necessary,” he is authorized in writing by the district attorney or town officers to perform it. An inquest is to be held when he certifies that, in his opinion, the death was caused by violence, and so reports to the district attorney and to the justice of the District Court.

It will be seen that the question whether there shall be an inquest, and subsequently an autopsy, depends, so far as the medical examiner is concerned, upon the opinion he forms as a result of his view of the body, and his inquiry into the circumstances; but the view itself is to be had whenever he is notified that there is found the dead body of a person "who is supposed to have come to his death by violence." The statute does not specify upon whose supposition the view is to be had. It clearly is not the medical examiner, for he cannot form any opinion until he has viewed the body. It is obvious that the intention of the framers of the act was to authorize any officer, or even a private citizen, to give information of dead bodies found or lying within the district, to the end of securing in all cases of doubtful death the official view of a medical examiner, it being deemed wise in all doubtful cases that a view should be had. I have on other occasions expressed my sense of the importance of action by medical examiners in all doubtful cases. They are, it is true, not to incur expense needlessly or wantonly. But their principal function is to furnish evidence for the detection of crime, and it is of the first importance that in every case of doubt the examiner should see the body, that he may know definitely whether there may have been crime.

This being so, I do not think the medical examiner is called upon to deal with the discussion of the subtle question whether the dead body of a still-born infant can be deemed to be a "dead body" within the meaning of the statute. It is, nevertheless, a human body. If the medical examiner is notified that such a body is found, and that the supposition exists in the minds of those interested that there has been violence, he is not to refrain from viewing the body by any consideration of the question whether the body of a still-born infant is scientifically the body of a person. Indeed, the first question to be determined is whether it is in fact a still-born infant. Even if, upon a view, such appears to be the case, there may have been a violation of law in concealing its death if born a bastard. Other important questions may arise which can only be determined accurately by the inspection of a skilled physician.

If upon viewing the body he definitely determines that it is a still-born infant, there appears to be no reason why he should hold an autopsy; but I am clearly of the opinion that, when notice is received by him, as provided by the statute, that there has been found the dead body of a person who is supposed to have come to his death by violence, he should not decline to view the body for the reason that it appears to him upon the report received to be

the body of a still-born infant; but that, on the other hand, he should view the body, in order to be able, among other things, to ascertain that fact beyond doubt.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Registered Pharmacist — Revocation of Certificate — New Examination.

The Board of Registration in Pharmacy is not required to examine an applicant for a certificate as a pharmacist, if it has revoked a license formerly issued to him.

OCT. 3, 1899.

AMOS K. TILDEN, Esq., *Secretary, Board of Registration in Pharmacy*.

DEAR SIR:—Your letter of September 29 requires the opinion of the Attorney-General upon the following question: "A registered pharmacist, holding a certificate of registration in pharmacy, issued by this Board, the holder of said certificate having been notified and appearing before the Board upon a formal complaint, the nature of the evidence being of such a character as to warrant the revocation altogether of his certificate of registration in pharmacy, the Board having done so under the provision of the pharmacy law,—has the defendant any legal right to compel the Board of Registration in Pharmacy to grant him an examination, in case the applicant should prove himself qualified to secure a second certificate of registration in pharmacy, thereby removing his disability and restoring him to his former position as a registered pharmacist?"

A literal construction of the statute (St. 1896, c. 397) would undoubtedly require you to examine a person applying therefor, and to issue to him a certificate as a pharmacist, if found qualified, even though a license previously granted to him had been revoked by your Board. I cannot advise you, however, that the Legislature intended such a nullification of the provisions of its own statute.

If you are authorized to revoke permanently a license granted to a pharmacist, as the Legislature undoubtedly intended, you cannot be required to examine him for a new license.

Whether such a law is constitutional, it is not necessary now to consider. My only purpose is to advise you how, in my judgment, the law should be construed so as to carry out the intent of the Legislature.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

High School — Manual Training School — Tuition — Payment by Town.

The Mechanic Arts High School of Springfield is not a high school within the meaning of St. 1898, c. 496, § 3, and the town of East Longmeadow is not required to pay the tuition of a child residing therein and attending such school. If it sees fit to pay it, it cannot ask reimbursement therefor from the treasury of the Commonwealth.

OCT. 6, 1899.

FRANK A. HILL, Esq., *Secretary, State Board of Education.*

DEAR SIR:— Your letter of September 15 requires the opinion of the Attorney-General upon two questions:—

First. — “Is East Longmeadow, a town in which no high school or school of corresponding grade is maintained, compelled to approve the attendance of a child at the Mechanic Arts High School at Springfield, and so to become responsible for the tuition of that child?”

Second. — “Can the State be called upon to reimburse the town for such payment?”

Upon the facts stated in a supplementary letter from you, it appears that the town of East Longmeadow is within the provisions of St. 1898, c. 496, § 3, which provides that “Any town of less than five hundred families or householders in which a public high school or a school of corresponding grade is not maintained shall pay for the tuition of any child who resides in said town and who attends the high school of another city or town, provided the approval of such attendance by the school committee of the town in which the child resides is first obtained.” The section further provides for the imposition of a penalty upon any town which refuses to pay the tuition in such cases, and upon a member of the school committee who refuses to approve the attendance of a child residing in such town in the high school of some other town or city, if qualified to enter such high school.

Section 4 of the same statute provides that “Every town and city of twenty thousand or more inhabitants shall maintain as a part of both its elementary and its high school system the teaching of manual training.” East Longmeadow, being a town of less than twenty thousand inhabitants, is therefore not required to provide manual training for its children, either in its own schools or by paying tuition to towns in which manual training is required. The city of Springfield, being required to provide for manual training both in its elementary and high school system, has established the Mechanic Arts High School therefor. It is a school in which manual training is made a specialty, although other branches

are taught to some extent. The tuition for children attending from other towns is, as I am informed, the same as that required for attendance at the regular high school.

I am of opinion that the term "high school" in the statute is used in its ordinary and well-understood acceptation, and signifies the school described in §§ 1 and 2 of the same statute; that is to say, in which instruction is given in "such subjects designated in section one as it may be deemed expedient to teach in a high school, and in such additional subjects as may be required for the general purpose of training and culture, as well as for the special purpose of preparing pupils for admission to state normal schools, technical schools and colleges." The subjects designated in § 1, it is true, include manual training; but I do not think a school in which the teaching of manual training is made the principal and special work is the sort of high school intended in the section requiring towns not maintaining such an institution to pay the tuition of scholars attending in towns where such schools are maintained. This is especially true in respect to such towns as East Longmeadow, in which manual training is not a required study.

The answer to your second question follows from a consideration of the first question. The provision for reimbursement to towns for amounts expended for tuition from the treasury of the Commonwealth is in the same section (§ 3), and provides that "all necessary sums which have actually been expended for high school tuition under the provisions of this section" shall be reimbursed to the town within its provisions. The expression "all necessary sums" in my judgment refers to the sums which the towns are compelled to pay. If the town sees fit to expend money for tuition which it is not compelled to, it cannot ask reimbursement therefor from the treasury.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General*.

State Officers—When entitled to Opinion of Attorney-General.

Officers of the State government are entitled to the opinion of the Attorney-General only upon questions necessary or incidental to the discharge of the duties of their office.

Nov. 15, 1899.

Maj.-Gen. SAMUEL DALTON, *Adjutant-General*.

DEAR SIR:—I have the honor to acknowledge your letter of November 2, propounding several questions for the Attorney-General, touching the interpretation of St. 1893, c. 367, § 33.

Officers of the State government are entitled to the opinion of

the Attorney-General upon questions necessary or incidental to the discharge of the duties of their office. The questions stated in your letter are interesting and important, but I am unable at present to see how they in any way concern the performance of your duties as Adjutant-General. I must, therefore, beg to be excused from answering them.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

*Boston School for the Deaf—Sectarian Institution—Approval by
Board of Education—Constitutional Law.*

A school for the instruction of the deaf is not a public school, within the meaning of the eighteenth amendment to the Constitution, and the tuition of deaf children attending such an institution, even if it is maintained by a religious denomination, may be paid by the Commonwealth.

The State Board of Education may approve the Boston School for the Deaf as an institution to which such children may be sent at the expense of the Commonwealth.

Nov. 15, 1889.

C. B. TILLINGHAST, Esq., *Clerk, State Board of Education.*

DEAR SIR : — Your letter of October 20 requires the opinion of the Attorney-General upon the question whether, under the provisions of St. 1888, c. 239, the approval by the Board of Education of the Boston School for the Deaf would be in accordance with the Constitution and statutes of the Commonwealth, particularly with Art. 18 of the Amendments to the Constitution.

The statute in question provides in § 1 that “ Upon the request of the parents or guardians and with the approval of the state board of education, the governor may send such deaf mutes or deaf children as he may deem fit subjects for education, for a term not exceeding ten years in the case of any pupil, to the American Asylum at Hartford in the state of Connecticut, the Clarke Institution for Deaf Mutes at Northampton, or to the Horace Mann School at Boston, or to any other school for deaf mutes in the Commonwealth, as the parents or guardians may prefer.” The section further provides for the payment of the expenses of such children from the treasury of the Commonwealth.

Your letter states that the Boston School for the Deaf is under the control of a religious denomination, although it is claimed that the instruction given in the school is entirely non-sectarian. For the purposes, however, of the present inquiry, I do not deem it necessary to inquire whether this claim be true; for I am of

opinion that no provisions of the Constitution, or amendments thereto, prohibit the approval by your Board of the school under consideration.

The amendment in question is as follows: "All moneys raised by taxation in the towns and cities for the support of public schools, and all moneys which may be appropriated by the state for the support of common schools, shall be applied to, and expended in, no other schools than those which are conducted according to law, under the order and superintendence of the authorities of the town or city in which the money is to be expended; and such moneys shall never be appropriated to any religious sect for the maintenance, exclusively, of its own school." This amendment was adopted in 1855. Its principal purpose, as appears from the history of the proceedings of the convention of 1853, was to insure permanently the expenditure of the income of the Massachusetts School Fund for the support of the common or public schools. It is sometimes said to have been adopted for the purpose of preventing the appropriation of public funds for the support of sectarian institutions of learning. Although this result undoubtedly follows from the fact that the common and public schools of the Commonwealth are non-sectarian, such does not seem to have been the primary purpose of the amendment, and such, indeed, is not its language. Excepting in the last clause, the amendment contains no restriction whatever as to sect. It provides, in terms, that public moneys, raised for the support of public or common schools, shall be expended only in schools carried on under the supervision of the authorities of the town or city in which the money is to be expended.

The meaning of the terms "common" or "public" schools, as used in the amendment, is well settled. In *Jenkins v. Andover*, 103 Mass. 94, 99, speaking of public schools and common schools, Chief Justice Chapman said: "These are the schools to which the eighteenth amendment applies, — schools which towns are required to maintain, or authorized to maintain, though not required to do so, as a part of our system of common education, and which are open and free to all the children and youth of the towns in which they are situated, who are of proper age or qualifications to attend them, or which adjoining towns may unite to support as a part of the same system. . . . This class of schools does not include private schools which are supported and managed by individuals; nor colleges or academies organized and maintained under special charters for promoting the higher branches of learning, and not specially intended for, nor limited to, the inhabitants of a particular locality."

Again, in *Merrick v. Amherst*, 12 Allen, 500, 508, Chief Justice Bigelow said: "The phrases 'public schools' and 'common schools' have acquired under the legislation and practice of this State a well-settled signification. They are never applied to the higher seminaries of learning, such as incorporated academies and colleges. These, in a certain broad and comprehensive sense, are public institutions, because they are controlled by corporations, and are usually open to all persons who are willing to comply with the terms of admission and tuition. But the broad line of distinction between these and the 'public or common schools' is, that the latter are supported by general taxation, that they are open to all free of expense, and that they are under the immediate control and superintendence of agents appointed by the voters of each town and city. That the amendment was intended to apply only to these schools is manifest, not only from the terms in which it is expressed, but also from the history of its origin and adoption as a part of the organic law."

It is to such schools that the amendment relates. But the education of deaf mutes is no part of the common school system of the Commonwealth, and has never been so regarded by the Legislature. Special provisions from time to time have been made for the support and training of that class of children, and for many years an annual appropriation has been made therefor. But the provisions of the 18th Amendment have no more to do with these matters than with any other of the great philanthropies of the Commonwealth.

It is scarcely necessary to say that the last clause of the amendment, to wit: "such moneys [meaning moneys appropriated by the State for the support of public and common schools] shall never be appropriated to any religious sect for the maintenance exclusively of its own school," is not intended to prohibit the State from paying for the education and support of its mutes in any institution carried on for that purpose, public or private, and whether under the control of a religious denomination or not.

For these reasons, I am of opinion that there is nothing in the Constitution of Massachusetts which prevents your Board from approving the Boston School for the Deaf as an institution to which such children may be sent at the expense of the Commonwealth.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Massachusetts Hospital for Epileptics — Sane Epileptics — Commitment — Constitutional Law.

An epileptic who is not insane cannot be committed to the Massachusetts Hospital for Epileptics.

The Legislature has no constitutional authority to enact a law authorizing the commitment to and indefinite detention in a hospital or other place of detention of a sane person who has committed no crime.

Dec. 1, 1899.

OWEN COPP, Esq., *Executive Officer, State Board of Insanity.*

DEAR SIR: — Your letter of October 13 requires the opinion of the Attorney-General upon the question “Whether an epileptic, who is not insane, may legally be committed to the Massachusetts Hospital for Epileptics, in the same manner as applies to the commitment of an insane epileptic of the proper class. And whether such commitment conveys the same power of detention as in the case of an insane epileptic.”

The hospital for epileptics was established under the authority of St. 1895, c. 483. Section 8 of that chapter, as amended by St. 1899, c. 211, § 1, is as follows: “When the buildings altered or constructed under the provisions of this act are so far completed that in the opinion of the trustees the admission of patients may properly be made thereto, said trustees shall so notify the governor, who shall thereupon issue his proclamation establishing the Massachusetts hospital for epileptics, and thereafter the trustees may receive into said hospital for care and treatment any person of the age of fourteen years or more, not a criminal, who is subject to epilepsy, provided such person be neither an idiot, an inebriate or violently insane.”

By § 9 of the same chapter it is provided that “The provisions of the Public Statutes and amendments thereto consistent with this act, applicable to the state lunatic hospitals, regarding the commitment, detention, transfer and discharge of insane patients, are hereby made applicable to the Massachusetts hospital for epileptics, and insane epileptics may hereafter be committed to the said hospital for epileptics, provided such persons are of the class mentioned in section eight.”

Section 10 relates to the reception and detention of persons at their own request, and is not material to the present inquiry.

It will be seen that, under § 9 above quoted, only epileptics who are insane may be committed to the Hospital for Epileptics, in the same manner and under the same provisions as insane persons are committed to other lunatic hospitals. It is scarcely necessary to

say that, even if the statute purported to provide otherwise, it would be unconstitutional. The Legislature may not enact a law authorizing the commitment to and indefinite detention in a hospital or any other place of detention, of sane persons who have committed no crime.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

*State Highway — Street Railway — Alteration of Location —
Assessment of Expense.*

St. 1898, c. 578, §§ 16 and 24, confer upon the Massachusetts Highway Commission authority to alter a location granted by the local authorities to a street railway company, before the street was taken as a State highway, and to assess the expense thereof upon the railway company, or upon the Commonwealth, or upon both. An assessment upon the Commonwealth must be paid out of the appropriation for the commission.

No part of such expense can be assessed upon abutters.

Jurisdiction to alter a location granted after the street was taken for a State highway remains in the local authorities.

DEC. 6, 1899.

A. B. FLETCHER, Esq., *Secretary, Massachusetts Highway Commission*.

DEAR SIR:—Your letter of July 11 requires the opinion of the Attorney-General upon the question “as to what proportion, if any, of the expense of altering the location of street railway tracks on State highways, when done under the orders of the Massachusetts Highway Commission, may be borne by said commission, under the provisions of § 16, c. 578 of the Acts of 1898; also what interpretation should be put upon the phrase ‘such party or parties,’ in the last sentence of said section.”

The section in question was originally enacted in St. 1864, c. 229, § 14. So much of this section as relates to alteration of the location of tracks is as follows: “The location and position of any tracks may be altered upon application of any party interested, by the same authority, and in the same manner, as is herein provided for the original location. The expense of such alteration shall be borne by such party as the board of aldermen or selectmen may determine.” It is obvious that the Legislature did not contemplate that the expense of such alteration should necessarily be borne in whole, or even in part, by the company. An examination, moreover, of the proceedings which led to the enactment of this section, makes it clear that the Legislature had no such intent. An amendment was proposed in the House, the effect of which would be to impose the entire expense of alteration upon the

corporation ; but the amendment was rejected. But just who were intended to be included in the expression "such party," is a question of some difficulty.

A change in the position of railway tracks upon a street may be of benefit to the railway company, to the municipality, or to the abutters, or even to all of them. It does not necessarily follow, however, that authority is given to the municipal board to assess the expense of alteration upon all these parties. Even if it were constitutional to tax abutters for such expenses, which may be doubtful, it is very clear that the statute does not intend that this should be done by the Board. Statutes authorizing assessments for local improvements upon estates especially benefited usually provide that such assessments constitute a lien which may be enforced upon such estates. Furthermore, if the Legislature had intended that abutters should be assessed, it is probable that provision would have been made for such assessment in the usual manner ; to wit, by providing some rule of proportion, based upon peculiar and special benefits to property, by which the local authorities should be governed. No rule of assessment is laid down, and the matter is left to the sole discretion of the local authorities. An assessment under this statute might be determined upon any ground which the local authorities deemed just and proper, and might not be founded, in any great degree, if at all, upon special and peculiar benefits, and might even, in any particular case, largely exceed such benefits. This fact would constitute no objection to an apportionment between political sub-divisions of the Commonwealth. *Sears v. Boston*, 173 Mass. 71. But it would be sufficient to render the statute unconstitutional when applied to the case of individuals ; for taxation by special assessment is constitutionally possible only when founded upon special and peculiar benefits to the property, on account of which the tax is laid, and then only to an amount not exceeding such special and peculiar benefits. *Sears v. Street Commissioners*, 173 Mass. 350 ; *Sears v. Boston*, 173 Mass. 71.

None of these objections, however, may be urged against giving the Board authority to assess the whole or any portion of such alteration upon the city or town. Cases may and undoubtedly do often arise where the alteration is sought solely for the convenience of the public, or to make it easier and more economical for the municipality to keep the street in repair. In such cases it is not difficult to conclude that the Legislature had in mind that the expense of altering the tracks might be properly imposed by the Board ordering the alteration upon such city or town. A municipal corporation, it is true, may not be charged with the

burden of furnishing money other than for public purposes. *Prince v. Crocker*, 166 Mass. 347, 361. *Agawam v. Hampden*, 130 Mass. 528, 536. But the expense of altering the location of railway tracks in a street may be an expense incurred for a public purpose. The original location of tracks in a public highway is granted wholly for the use and benefit of the public, and no exclusive or private rights are granted to the corporation. A location is merely a license to use the public highway for a special method of transportation of travelers thereon, and is in fact granted by the municipal body only after an adjudication that it is required by "the interests of the public." Pub. Sts., c. 113, § 7. See also: *Metropolitan R. R. Co. v. Quincy R. R. Co.*, 12 Allen, 262; *Attorney-General v. Metropolitan R. R.*, 125 Mass. 515, 517; *Howe v. West End Street Ry. Co.*, 167 Mass. 46, 49. The recent legislation authorizing the building of a subway by the city of Boston, and the leasing of it to a street railway company, was upheld on the ground that the expense incurred was for public purposes. *Prince v. Crocker*, 166 Mass. 347.

Under the authority of the case last cited, it is obvious that an act authorizing a city or town to lay rails for street railways and lease them for such use would be constitutional. This being so, it is no less obvious that the expense of altering the location of street railway tracks from their original to a new location in the street may be an expense incurred for a public purpose, for which the public may be taxed. If the alteration of a location is necessary for the convenience of the public, and improves the highway for ordinary travel as distinguished from street railway travel, the work of alteration is undoubtedly for a public use, and the municipality may properly be assessed therefor.

I have no doubt, therefore, that it was the intention of the original act to give to the Board having jurisdiction to order the alteration of tracks and the assessing of the expense therefor the right to determine also how far such expense should be borne by the railway company, and whether any part of it should be assessed upon the municipality; but, for the reasons above stated, I am of opinion that it was not the intention of the Legislature to authorize the assessing of any portion of such expense upon abutters, even though their estates may be benefited by such alteration.

The section I have been considering (St. 1864, c. 229, § 14) was re-enacted in the Pub. Sts., c. 113, § 22, in substantially the same words; but in 1898 a new statute in relation to street railways was enacted (c. 578) and in that act some changes were made in the language of the section. The new section (§ 16) provides that the expense of the alteration "shall be borne by such

party or parties, and in such proportions, as the board of aldermen or selectmen may determine." I do not think, however, that this change of language can be taken to indicate any change in the purpose of the Legislature as to the duty of the Board having jurisdiction to order such alteration and to assess the expense thereof; and what I have said as to the interpretation of the section as it was originally enacted, and as it appears in the Public Statutes, applies with equal force, in my opinion, to the section as it now stands.

It remains to consider whether, under this section, the Commonwealth, in the case of street railways located on a State highway, may be a party benefited in the sense that a portion of the expense of altering the location of such tracks may be assessed upon it. The legislation concerning the jurisdiction respectively of the State Board and the municipal authorities over street railways in State highways is by no means clear, and, to say the least, is somewhat inconsistent.

The first statute relating to this question, so far as it concerns State highways, is St. 1896, c. 541, which provided in § 1 as follows: "Whenever, in the construction of a state highway it becomes necessary, in the opinion of the Massachusetts highway commission, to change the location, relay or change the grade of that part of any street railway located on said highway . . . said commission may . . . order the company owning or operating said railway to make such changes: *provided, however,* . . . the cost of making the same . . . shall be paid by said commission; said cost with interest at a rate not exceeding four per cent. per annum shall be paid by said railway company to the Commonwealth in ten equal annual payments." By St. 1897, c. 355, § 4, the provisions of the section above quoted were made to include the repair of a State highway as well as the construction thereof.

In August, 1896, the Highway Commission requested the opinion of the Attorney-General on the question: "Do the selectmen of a town lose their powers to direct a railway company to move its tracks or make any other changes, under Pub. Sts., c. 113, § 22, on the passage of St. 1896, c. 541?" The Attorney-General, in November, 1896, advised the commission that while a State highway was in process of construction the commission had exclusive jurisdiction under the statute in question to determine what changes should be made in a street railway located on said highway; but that when the highway was constructed, the jurisdiction as to such changes, conferred upon the local authorities by Pub. Sts., c. 113, § 22, revived. 1 Op. Atty.-Gen. 392.

The statute of 1896, above quoted, was repealed by the street

railway act of 1898. St. 1898, c. 578, § 26. St. 1897, c. 355, § 4, above referred to, was not in terms repealed; but the statute of which it was an amendment having been repealed, such repeal must, in my opinion, be deemed to have repealed the amendment as well. By the statute of 1898 the jurisdiction of the State Highway Commission over railways already located in State highways before the taking thereof for the purpose of a State highway is defined by § 24 of that act, which provides that "Whenever a street, road, bridge or other public way in which a street railway location has been previously granted by the local authorities is laid out, taken charge of or constructed by or under authority of the state highway commission, said commission shall thereafter, so long as it has charge thereof, have and exercise with regard to the location and maintenance of street railways therein the same authority, in the same manner and subject to the same provisions, as is conferred by this act upon boards of aldermen and selectmen, such authority to be exercised in the same manner, subject to the same provisions, and subject to the same rights on the part of abutters and street railway companies, as are herein provided with respect to the relocation and maintenance of street railways in public ways not under the jurisdiction or charge of said commission."

It will be seen that the effect of this section is to give to the Massachusetts Highway Commission, in cases where the location existed before the way was taken as a State road, all the authority as to the alteration of tracks in State highways and the assessment of the expense of such alterations as is conferred upon the local board in the case of town and county ways. In the case, however, of State highways, the Commonwealth, by force of the statutes creating your commission and authorizing the building of State highways, takes the place of the municipality. The whole expense of the construction and maintenance of State highways is borne by the Commonwealth. The burden resting upon municipalities with respect to ways within their borders is taken from them so far as concerns State highways, and devolves upon the Commonwealth. The same considerations which, in the case of ordinary ways, lead to the conclusion that the expense of alteration of street railway tracks may be assessed upon the municipality as the party benefited, constrain me to the opinion that, when the Commonwealth takes the place of the municipality, it may be subject to the same assessment; particularly as the matter of assessment is in the hands of a commission representing the Commonwealth, charged with the duty of the maintenance of such ways, and which is granted annually an appropriation therefor.

This section, however, is limited in terms to the case where a street railway had already been constructed upon a way taken for the purpose of a State highway. The language of § 24 is so clear and unmistakable that I am unable to construe it as applying to street railways located upon State highways after the same have been constructed. The jurisdiction of the State Board over street railways so located is, as I have already had occasion to advise the Board, one of approval only. By St. 1897, c. 355, § 1, it is provided that "No opening shall be made in any such road, nor any structure placed therein, nor shall there be made any change or removal of structures already placed therein, except with the approval of and in accordance with a permit from said commission, which shall exercise complete and permanent jurisdiction over state highways." I have advised the Board that this statute did not and was not intended to take away the jurisdiction of the municipal board in the matter of granting locations for street railways in State highways. They are to pass, in the first instance, upon the question whether the convenience and necessity requires such a location, but their action, under the statute above quoted, is subject to the approval of your commission. See 1 Op. Atty.-Gen. 317, 489.

I find no statute conferring jurisdiction upon the State Board in the matter of the location and alteration of location of street railways in State highways, locations for which have been granted after the construction of the same as State highways. The result is that, under St. 1898, c. 578, § 24, in the case of railways, locations for which were granted upon State highways before the taking of the same by the Commonwealth, the sole jurisdiction as to change of location is in your commission; while, on the other hand, in the case of railways located upon a State highway *after* it has been constructed, the jurisdiction remains with the municipal board. I cannot think that this was the deliberate intent of the Legislature, and I submit to your Board whether it is not expedient to ask for additional legislation, to the end that this inconsistency may be removed.

In cases, however, where your commission has jurisdiction to alter the location of street railway tracks, to wit, where such tracks have been laid before the construction of a State highway, I am of opinion, for the reasons hereinbefore stated, that the commission may determine, in its discretion, that an alteration of the position of street railway tracks ordered by it in a State highway is for the benefit, in whole or in part, of the Commonwealth, and may therefore direct that the expense of such alteration shall be paid out of the appropriation made for the

maintenance of such ways and to be expended under its direction. All the expenditures made by the commission for the maintenance of a State highway are made for the benefit of the public; and if the public are benefited by the alteration of street railway tracks more than the company whose tracks are altered, or if the public alone are benefited, and no benefit whatever accrues to the street railway company, the commission may determine that the expense shall be borne, in such proportions as seem reasonable, by the Commonwealth and by the company; or, in the case last supposed, by the Commonwealth alone.

I have not overlooked the fact that one-fourth of the expense of the construction and maintenance of State highways is ultimately borne by the county in which such ways are located. St. 1894, c. 497, § 5. I am of opinion, however, that the meaning of this statute is that the county is to pay one-fourth of whatever expense may be lawfully incurred by your commission; and that this governs the expense of alteration of locations, so far as the same may be assessed upon the Commonwealth by your Board.

Upon the whole, therefore, I am of opinion that your commission, when it orders an alteration in the location of street railway tracks on a State highway, is authorized to assess the expense thereof upon the railway company or upon the Commonwealth (by payment therefor out of its appropriation) or upon both, in such proportions as it may determine.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

Inquest — Stenographer's Bill — District Court Judge — District Attorney.

A justice of a district court has no authority to employ a stenographer to report the evidence at an inquest held by him, at the expense of the county, except possibly in the case of an inquest into the conduct of an election, under St. 1898, c. 548, §§ 304–310.

District attorneys, by virtue of their general powers as prosecuting officers, may order the testimony taken at an inquest when crime is suspected, and written out for their subsequent use, at the expense of the county.

DEC. 16, 1899.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts*.

DEAR SIR: — Your letter of April 11 requires the opinion of the Attorney-General upon the following questions: —

First. — “Is a county treasurer authorized to pay a stenographer's bill for services rendered in an inquest held by a justice of a district

court when such bill is endorsed as examined and approved by such justice?"

Second. — "If the approval of the justice does not legalize the payment by the Treasurer, does the additional approval by the district attorney so legalize?"

By St. 1896, c. 302, it is provided that "When a justice has reason to believe that an inquest to be held by him relates to the death by accident of a passenger or employee upon a railroad, or of a traveler upon a public or private way at a railroad crossing, or to a death by accident resulting from or connected with the operation of a street railway, he shall cause a verbatim report of the evidence given before him to be made. The accuracy of such report shall be sworn to by the person making the same, and the report and the reporter's bill for his services, after each has been examined and approved in writing by such justice, shall be forwarded without unnecessary delay to the board of railroad commissioners. Bills for such services, when approved by the said board, shall be forwarded to the auditor of accounts, and shall be paid out of the treasury of the Commonwealth, and shall be assessed on the several corporations owning or operating the railroads or street railways on which the accidents occurred, and shall be collected in the manner provided in section twelve of chapter one hundred and twelve of the Public Statutes."

A similar provision was first enacted as to railroad companies by St. 1888, c. 365; and afterwards as to street railway companies by St. 1889, c. 154. These two statutes are consolidated in St. 1896, c. 302, above quoted. It is clear that as to such inquests a bill for the stenographic report of inquests is payable by the State Treasurer, when duly approved by the justice, and afterwards by the Board of Railroad Commissioners.

St. 1898, c. 548, §§ 304-310, provide for inquests into the conduct of elections in certain cases. In such cases § 307 authorizes the justice to employ a stenographer whenever he deems it necessary. Presumably the stenographer's bill in such cases is payable from the county treasury.

There is no other statute authorizing the employment of a stenographer by a justice holding an inquest; and the inference is very strong that where the statute does not specially authorize such employment the justice has no right to have the testimony taken at the expense of the county. If the general authority confided to him to conduct inquests included the power of employing a stenographer, there would be no occasion for the statutes above referred to. Moreover, excepting as required by the district attorney for his use in conducting criminal prosecutions, there is no more

occasion for the employment of a stenographer in an inquest than in any other trial before the justice.

I am of opinion, therefore, that a justice holding an inquest, excepting in cases where it is expressly authorized by statute, has no power to authorize the employment of a stonographer at the expense of the county.

It is otherwise with district attorneys. The duties of those officers are general in their nature, and may be said to comprise whatever in their discretion they may deem necessary for the prosecution of crime and the conviction of the criminal. It is often of the utmost importance, in cases of homicide, that the testimony before the justice at the inquest be accurately reported and preserved for future use. One of the principal purposes, indeed, of such inquests is to obtain evidence bearing upon the question of the homicide, and to secure and preserve the statements of persons who may be familiar with the circumstances, particularly of those who by reason of their interest in the defendant may later be unwilling to furnish evidence against him. No statute expressly authorizes the incurring of such expenses; but it would be, in my judgment, a serious impairment of the usefulness of a district attorney to require him to find a definite statutory authority for every expense necessarily incurred by him in prosecuting criminals and punishing crime. He is the direct representative of the people, and is responsible to them for the efficient performance of his duty to prosecute and convict persons guilty of offences against the law. It has certainly been the constant practice of district attorneys to employ stenographers to take testimony in inquests, and have the same written out for their use; and the assistance afforded by the testimony produced at the inquest has in many cases been of great value to the prosecution.

I am of opinion, therefore, that in his discretion the district attorney may direct that the testimony taken at an inquest where crime is suspected be taken stenographically, and written out for his use in the subsequent conduct of the case.

I do not deem it necessary to rely for this authority upon the provisions of Pub. Sts., c. 217, § 4, the language of which is: "All legal costs and expenses arising in criminal prosecutions, including the fees of grand and traverse jurors for travel and attendance therein, unless paid by the party prosecuted, shall be paid by the respective counties in which they occur." I am not at all sure that the fair construction of this language would include the expense in question. I prefer to rest my conclusions upon the general powers of district attorneys as above stated.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General.*

Medical Examiner — Bond — Condition.

The bond of a medical examiner must be conditioned upon the "faithful performance of his duties."

DEC. 20, 1899.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts.*

DEAR SIR:— Pub. Sts., c. 26, § 5, provides that a medical examiner, before entering upon the duties of his office, shall "give a bond with sureties to the treasurer of the county, in the sum of five thousand dollars, for the faithful performance of such duties." It is not possible to misunderstand or misconstrue this provision. The condition of the bond must be the faithful performance of the duties of the office of medical examiner. I am of opinion that you should not accept any other form of condition. See 1 Op. Atty.-Gen. 229.

The form of a fidelity company bond, referred to in your letter, is not in compliance with the statute.

Very truly yours,

HOSEA M. KNOWLTON, *Attorney-General.*

Savings Banks — Authorized Investments — Net Indebtedness of Counties.

The net indebtedness of a county is not defined in St. 1894, c. 317, § 21, par. 2, cl. *f*, but, in accordance with the ordinary construction of the term, in computing the net indebtedness of a county sinking funds available for the payment of such indebtedness are to be deducted.

DEC. 21, 1899.

HON. STARKES WHITON,

Chairman, Board of Savings Banks Commissioners.

DEAR SIR:— Your letter of November 29 requires the opinion of the Attorney-General upon the proper construction of St. 1894, c. 317, § 21, par. 2, cl. *f*, the language of which is as follows: "The term 'net indebtedness' in this statute shall be construed to denote the indebtedness of any city, town or district, omitting debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of such indebtedness." Paragraph 2, cl. *d*, of the same section authorizes savings banks to invest in the bonds or notes of any county in any of the New England States (excepting Massachusetts, as to which other provisions govern) whose net indebtedness does not exceed three per cent. of its valuation. The precise question raised by your letter is whether, under cl. *d*, notwithstanding the omission of the word "county" from cl. *f*, the net indebtedness of a

county means the total indebtedness less sinking funds applicable to the payment of the same.

Pub. Sts., c. 116, § 20, par. 2, permitted savings banks to invest their funds in "the bonds or notes . . . of any city of the states of Maine, New Hampshire, Vermont, Rhode Island and Connecticut whose net indebtedness does not exceed five per cent. . . . or of any county or town thereof whose net indebtedness does not exceed three per cent." This chapter contains no definition of the term "net indebtedness." By St. 1883, c. 127, it was provided that "The term 'net indebtedness,' used of city, town or district in any statute limiting or regulating the investment of sinking, trust and other funds of the Commonwealth, the deposits in savings banks and trust companies or other like funds shall be construed to denote the indebtedness of such city, town or district omitting debt created for supplying the inhabitants with water and deducting the amount of sinking funds available for the payment of such indebtedness." Whatever doubt may exist as to the determination of the question under consideration arises from the fact that the word "county" is not used in this statute; for it is obvious that the word "district" is not equivalent to and does not include a county. It undoubtedly refers to portions of municipalities incorporated for special purposes, like fire and water supply districts. St. 1894, c. 317, is a compilation of the existing statutes for the protection of savings banks; and the statute of 1883, above quoted was incorporated in § 21, par. 2, cl. *f*.

It is to be observed, however, that the language of the section incorporated into the act of 1894 is somewhat changed. The definition of "net indebtedness" in the act of 1883 was limited in terms to cases where that expression was used of "a city, town or district;" whereas in the compilation the definition is applicable to all cases where the term is used in that statute. Inasmuch, however, as the net indebtedness of a county is mentioned in the statute of 1894, if cl. *f* refers to or includes such net indebtedness of a county, the literal reading of the clause would define the net indebtedness of a county to be "the indebtedness of any city, town or district," etc. This is manifest absurdity. It is obviously necessary, therefore, to interpolate words to give to the paragraph meaning, so that it would read, "The term 'net indebtedness' in this statute [when used with reference to a city, town or district] shall be construed to denote," etc. If this be the correct construction of the section, it does not refer to the net indebtedness of counties. It thus appears that neither the statute of 1883 nor cl. *f*, where that statute is reenacted, is intended to refer to or define the net indebtedness of a county.

Is there any significance in the omission of the word "county" from these statutes? In other words, did the Legislature intend that, while sinking funds applicable to the payment of debts should be deducted in the case of a city, town or district, they should not be so deducted in the case of a county? I have no hesitation in saying that I see no reason to suppose the Legislature so intended. The term "net indebtedness," as used in distinction from indebtedness, necessarily means the whole indebtedness less funds on hand specially appropriated to the payment of such indebtedness. This is the popular and well-understood signification of the term.

Why, then, was the statute of 1883 limited in terms to cities, towns and districts? Clearly because the statute provided that, in computing the net indebtedness, debts incurred for the purposes of water supply were not to be reckoned. Cities, towns and districts may establish works for the supplying of their inhabitants with water, and borrow money therefor, even beyond the debt limit. Counties do not engage in the business of supplying water. The principal purpose, therefore, of the statute of 1883 was to provide that water debts should not be reckoned in the total net indebtedness; and that part of the section which refers to the deduction of sinking funds is surplusage, unless it be supposed that the Legislature intended that, in computing the net indebtedness of cities, towns and districts, water debts should be omitted on the one side, and sinking funds applicable to water debts should be omitted on the other side.

Upon this construction of the statutes, and of the intention of the Legislature regarding the same, I have no difficulty in advising you that, for the purpose of computing the net indebtedness of a county, sinking funds appropriated to the payment of said indebtedness are to be deducted.

Yours very truly,

HOSEA M. KNOWLTON, *Attorney-General*.

OPINIONS UPON APPLICATIONS FOR LEAVE TO FILE INFORMATIONS IN THE NAME OF THE ATTORNEY- GENERAL.

ATTORNEY-GENERAL v. JAMES E. SMITH AND OTHERS.

Information in Equity—Right to take Fish from the Sea— Attorney-General.

The Attorney-General will not sign an information in equity for the enforcement of a penal statute.

Nor will he sign one asking for an injunction restraining the owners of a steam fishing vessel from using seines and nets in taking fish in the vicinity of Nantucket; for, if the right to take fish from the sea is common to all, it is without restriction as to the amount of fish taken and the methods employed.

JULY 7, 1899.

This was an application to the Attorney-General for the filing of an information by him against certain persons, owners of a steam fishing vessel, called the "Petrel." The application charges, in substance, that the "Petrel," by the use of seines and sink nets, is rapidly exterminating the fish in the sea in the vicinity of Nantucket; and asks for an injunction restraining them from the use of seines and nets for the purpose of taking fish.

The information is certainly one of novel impression. There is a statute prohibiting the use of seines and nets for the purpose of taking fish in the waters adjacent to the Island of Nantucket. St. 1870, c. 284. If the information is based upon an alleged violation of this statute, it cannot be maintained. A bill in equity is not a suitable proceeding for the enforcement of penal statutes.

See *Attorney-General v. Selectmen of Wellesley*, 1 Op. Atty.-Gen. 646, 647.

Apparently, however, the information proceeds upon the proposition that the right of fishing is common to all citizens, and that, by reason of the methods employed by the respondents, there is danger that this right may be destroyed. Such right, however, if it exists, is without restriction as to the amount of fish taken and the methods employed. An information will not lie against these respondents because they are able to take more fish than other

citizens. If they were able to take all the fish that swam in the waters, they would still be in the exercise of the common right of all citizens.

The use of the name of the Attorney-General is refused.

HOSEA M. KNOWLTON, *Attorney-General*.

Frank M. Davis, for the petitioner.

ATTORNEY-GENERAL v. CHARLES P. CURTIS, JR.

Public Officer—Police Commissioner of Boston—Quo Warranto—Attorney-General.

When a public official, the legality of whose appointment is questioned, has served more than four-fifths of the term for which he was appointed, the Attorney-General will not grant the use of his name to an information in the nature of a *quo warranto* against him, if no public rights are affected by the official's continuance in office *de facto*.

JULY 8, 1899.

This was an application to the Attorney-General for the filing of an information against the respondent, alleging that he was unlawfully appointed to the office of police commissioner, and that he still holds such office in violation of law.

The statute authorizing the appointment of police commissioners (St. 1885, c. 323) provides that persons appointed police commissioners of the city of Boston shall be "citizens of Boston, who shall have been residents therein two years immediately preceding the date of their appointment."

It is said that the respondent had become a citizen of Boston about the time of or shortly before his appointment; but I understand it to be conceded that he had not, for more than two years preceding that time, been a citizen of Boston, although he had resided in the city for a greater part of the time each year, his legal residence during the three years preceding his appointment being in Swampscott.

He was appointed to the office of police commissioner April 23, 1895, for a term of five years. He has since been a citizen of Boston, and is now, therefore, eligible for appointment to that office.

The information is sought by a police officer, who was tried, without protest on his part, before the respondent as one of the police commissioners, found guilty, and sentenced to be reduced in rank from a sergeant to a patrolman. No objection was made by the police officer to the jurisdiction of the respondent until after adjudication adverse to him.

If an information like this had been applied for within a reasonable time after the appointment of the respondent, I should have felt it my duty to allow the use of the name of the Attorney-General, that the legality of the appointment might be determined in the courts of the Commonwealth. There is, at least, a doubt whether the respondent was originally eligible. Conceding him to have been a citizen of Boston at the time of his appointment, and that he had resided in Boston for the greater portion of the three years prior to his appointment, it is still doubtful whether the word "residence," in the statute, is not to be taken as synonymous with domicil. If so, the facts do not bring him within the terms of the statute.

I do not deem it important, however, to consider this question, for I am of opinion, upon all the facts, that it is my duty, in the exercise of the discretion confided to the Attorney-General, to refuse the application. The respondent has served more than four-fifths of the term for which he was appointed. He is now eligible to appointment, and could be reappointed in case he were removed from office under a proceeding of this character. Moreover, no public rights are affected by his continuance in the office *de facto*. The legality of his official acts cannot be inquired into collaterally. He is in office under color of right; and, having served four years, without any attempt to question his authority during that time, I do not think the public interests require that the legality of his appointment — which, in view of all the circumstances, has become little more than a moot question — should be brought in question now by a proceeding to which the Attorney-General is a party. The right to institute proceedings of this character, the exercise of which is confided to the discretion of the Attorney-General, is one which should be used only with a view to the public welfare. It is, indeed, important that all officers should be lawfully elected or appointed to the positions they hold; and, if any doubt exists as to the legality of such election or appointment, that such doubts should be promptly resolved. But such questions should be raised without undue delay. While laches cannot be imputed to the public, or to its officer, the Attorney-General, the principles which govern the application of that rule to private individuals have much force when an application of this sort is brought so long after the act which it is attempted to draw in question; and, unless some public right is affected, it is the duty of the Attorney-General to refuse an application which not only cannot serve any useful purpose, but is brought so near the end of the term of the office in question that it may not be determined finally until the term has expired. *Commonwealth v. Allen*, 128 Mass. 308.

These considerations have especial weight when the reason for the application is considered. The petitioner in this case seeks to impeach the title of a judge whose jurisdiction he did not challenge while he was on trial. He was apparently contented until the respondent decided against him. In similar cases in England, where an act of Parliament (St. 9 Anne, c. 20) authorized applications to be made by private individuals to the court of King's Bench for an order directing the king's attorney to file an information, it has been frequently held that, when such applications were made by persons who had not objected to the regularity of the proceedings complained of until after defeat, the application would be denied. *Rex v. Dawes*, 4 Burrows, 2122. *King v. Parkyn*, 1 Barnwall & Adolphus, 652. To the same effect is *Dorsey v. Anslie*, 72 Ga. 460; *People v. Waite*, 70 Ill. 25.

I am clearly of the opinion that the petitioner has not shown that the interests of the public require the filing of this information; and the name of the Attorney-General is accordingly refused.

HOSEA M. KNOWLTON, *Attorney-General*.

William E. Cassidy, for the petitioner.

Solomon Lincoln, for the respondent.

INFORMATIONS.

1. AT THE RELATION OF THE TREASURER AND RECEIVER-GENERAL.

(a) For the non-payment of corporation taxes for the year 1898, informations were brought against the —

A. M. Niles Shoe Company. Enjoined.

A. S. Dexter & Co., Incorporated. Tax paid and information dismissed.

Alexander Hill Bedding Company. Tax paid and information dismissed.

Austin & Winslow Gallagher Company. Tax paid and information dismissed.

B. F. Lewis & Son Company. Tax paid and information dismissed.

Bates Machine Company. Enjoined.

Bay State Metal Works. Tax paid and information dismissed.

Bay State Steamship Company. Enjoined.

Berkshire Spar and Quartz Company. Tax paid and information dismissed.

Blanchard Machine Company. Tax paid and information dismissed.

Boston Advertising Company. Tax paid and information dismissed.

Boston Traveller Company. Tax paid and information dismissed.

Brookfield Brick Company. Tax paid and information dismissed.

Cambridge Co-operative Society. Tax paid and information dismissed.

Cameron's Pharmacy. Tax paid and information dismissed.

Cape Ann Granite Railroad. Tax paid and information dismissed.

Charles A. Millen Company. Tax paid and information dismissed.

Chicopee Gas Light Company. Tax paid and information dismissed.

Coates Clipper Manufacturing Company. Tax paid and information dismissed.

Coburn Stationery Company. Tax paid and information dismissed.

Consolidated Refrigerating Company. Tax paid and information dismissed.

Co-operative Printing Society. Tax paid and information dismissed.

Cyclopædia Publishing Company. Tax paid and information dismissed.

Damon Brick Company. Tax paid and information dismissed.

E. H. Saxton Company. Tax paid and information dismissed.

Evening Gazette Company. Tax paid and information dismissed.

F. P. Norton Cigar Company. Tax paid and information dismissed.

Franklin Educational Company. Tax paid and information dismissed.

George P. Staples & Co., Incorporated. Tax paid and information dismissed.

Grove Hall Hardware Company. Enjoined.

Harcourt Paper Box Company. Tax paid and information dismissed.

Hardy Company. Enjoined.

Higgins & Gifford Boat Manufacturing Company. Tax paid and information dismissed.

Highland Foundry Company. Tax paid and information dismissed.

Home Guaranty Mutual Insurance Company. Tax paid and information dismissed.

Horace Partridge Company. Enjoined.

Investment Corporation. Tax paid and information dismissed.

Kimball Brothers Company. Tax paid and information dismissed.

L. E. Fletcher Company. Tax paid and information dismissed.

Lexington Gas Light Company. Tax paid and information dismissed.

Lockfast Hook Company. Enjoined.

Low Art Tile Company. Tax paid and information dismissed.

Lynn News Publishing Company. Tax paid and information dismissed.

M. A. Swift Sons, Incorporated. Tax paid and information dismissed.

M. D. Stebbins Manufacturing Company. Enjoined.

Mansfield Baking Company. Enjoined.

Merrill Piano Company. Tax paid and information dismissed.

New England Reed Company. Tax paid and information dismissed.

O. D. Pillsbury Company. Tax paid and information dismissed.

Phoenix Hall Company. Enjoined

Pierce Construction Company. Enjoined.

Puncturoid Manufacturing Company. Enjoined.

Quaboag Steamboat Company. Tax paid and information dismissed.

Richard Manufacturing Company. Tax paid and information dismissed.

Royal Millinery Company. Enjoined.

Spring Lane Press. Tax paid and information dismissed.

Sumner Drug and Chemical Company. Tax paid and information dismissed.

Thompson & Odell Company. Tax paid and information dismissed.

Tremont Publishing Company. Enjoined.

Union Telephone and Telegraph Company of Massachusetts.
Pending.

Wade & Reed Company. Tax paid and information dismissed.

Walter S. Cushing Company. Enjoined.

Wellington Furniture Company. Tax paid and information dismissed.

Wellington Sash Lock Company. Enjoined.

Weymouth Seam Face Granite Company. Tax paid and information dismissed.

White-Wilbar Shoe Company. Tax paid and information dismissed.

William H. King Sons Company. Tax paid and information dismissed.

Williams Table and Lumber Company. Tax paid and information dismissed.

Woodward & Brown Piano Company. Tax paid and information dismissed.

(b) For failure to file the tax return for the year 1899, required by section 38 of chapter 13 of the Public Statutes, informations were brought against the —

A. W. Bryne Construction Company. Enjoined.

Abbotts Menthol Plaster Company. Return filed and information dismissed.

Alexander Hill Bedding Company. Pending.

Bates Machine Company, The. Enjoined on tax suit.
 Bay State Security Company. Pending.
 Boston Hansom Cab Company, The. Enjoined.
 Boston Transit Company. Return filed and information dismissed.
 Brookfield Brick Company. Return filed and information dismissed.
 C. L. Smith Company, The. Pending.
 Cameron's Pharmacy. Enjoined.
 Columbia Manufacturing Company. Pending.
 Damon Safe and Iron Works Company. Return filed and information dismissed.
 F. P. Norton Cigar Company. Return filed and information dismissed.
 Fall River Burial Company. Return filed and information dismissed.
 Fore River Company. Pending.
 Franklin Educational Company. Return filed and information dismissed.
 George Woodman Company, The. Return filed and information dismissed.
 H. W. Durgin Company. Enjoined.
 Hardy Company. Enjoined on tax suit.
 J. R. Robinson Company. Pending.
 John F. Bingham Company. Return filed and information dismissed.
 Leominster Shirt Company. Return filed and information dismissed.
 M. D. Stebbins Manufacturing Company. Return filed and information dismissed.
 Malden Mail Company, The. Return filed and information dismissed.
 Malden Stock Laundry Company, The. Pending.
 Nute-Hallett Company, Incorporated, The. Return filed and information dismissed.
 Peoples Baggage Transfer Express Company. Enjoined.
 Pierce Construction Company. Enjoined on tax suit.
 Quaboag Steamboat Company, The. Enjoined.
 Rockland Factory Building Association. Return filed and information dismissed.
 Rockland Hotel Company, The. Return filed and information dismissed.
 Royal Millinery Company. Enjoined on tax suit.

Spring Lane Press. Enjoined.

Springfield Co-operative Association, The. Enjoined.

St. Regis Leather Company, The. Return filed and information dismissed.

Standard Furniture Company, The. Return filed and information dismissed.

Standard Horse Shoe Company. Return filed and information dismissed.

Waltham Music Hall Company. Enjoined.

Waltham Publishing Company. Return filed and information dismissed.

Wellington Sash Lock Company. Enjoined on tax suit.

Westport Wooden Ware Company, The. Enjoined.

William H. King Sons Company. Enjoined.

Woodward & Brown Piano Company. Return filed and information dismissed.

2. AT THE RELATION OF THE COMMISSIONER OF CORPORATIONS.
For failure to file the certificate of condition required by section
54 of chapter 106 of the Public Statutes—

Amesbury Opera House Company. Pending.

Arlantic Box Manufacturing Company. Pending.

Boston Advertising Company. Certificate filed and information dismissed.

Co-operative Printing Society. Certificate filed and information dismissed.

Dudley Mills. Pending.

Evening Gazette Company. Certificate filed and information dismissed.

Fisher-Churchill Company, The. Pending.

Foxborough Foundry and Machine Company. Pending.

Franklin Educational Company. Pending.

Globe Foundry Company, The. Pending.

Hampden Watch Company. Pending.

Hardy Company. Enjoined on tax return suit.

Household Novelty Manufacturing Company, The. Pending.

Knights of Labor Co-operative Boot and Shoe Association.
Pending.

M. D. Stebbins Manufacturing Company. Enjoined on tax return suit.

Peoples Baggage Transfer Express Company. Enjoined on tax return suit.

Pierce Construction Company. Enjoined on tax return suit.
 P. P. Emory Manufacturing Company. Certificate filed and information dismissed.
 Quaboag Steamboat Company. Enjoined on tax return suit.
 Spring Lane Press. Enjoined on tax return suit.
 Springfield Co-operative Association, The. Enjoined on tax return suit.
 Suspension Transportation Company. Return filed and information dismissed.
 Taunton Evening News. Pending.
 W. C. Young Manufacturing Company. Certificate filed and information dismissed.
 Xylite Lubricating Company. Pending.

3. AT THE RELATION OF PRIVATE PERSONS.

Attorney-General *ex rel.* v. Vineyard Grove Company. Petition for use of name in an information for an injunction restraining the said company from an alleged interference with the rights of the public in a sea beach, and ordering the removal of structures causing such alleged interference. Hearing. Use of name granted. Henry S. Dewey appointed master. Pending.

Attorney-General *ex rel.* Samuel E. Hull *et als.*, Selectmen of Millbury, v. Washburn & Moen Manufacturing Company. Information in the nature of *quo warranto* to abate a nuisance. Hearing. Use of name granted. Pending.

Attorney-General *ex rel.* George S. Winslow *et als.* v. New England Railroad Company. Information to compel the respondent to obey the order of the Railroad Commissioners, requiring it to abandon the two stations in Norwood and erect a new one. Hearing. Use of name granted. Dismissed by agreement of parties.

Attorney-General v. Medway Water Company. Petition to the Supreme Judicial Court for use of name in an information to forfeit the defendant's charter for non-user and violation of statute. Hearing. Use of name granted. Decree forfeiting charter.

Attorney-General v. Henry Bigelow Williams *et als.* Information to restrain the defendants from erecting Westminster Chambers, near Copley Square, Boston, above the height allowed by St. 1898, c. 542. Use of name granted. Defendants demurred. Demurrer overruled. Reported in 55 N. E. Rep. 77.

Attorney-General *v.* Onset Bay Grove Association. Information in the nature of *quo warranto* to abate a public nuisance. Use of name granted. Pending.

Attorney-General *v.* William E. Oliver. Information in the nature of *quo warranto* to try the respondent's title to the office of constable of the town of Avon. Hearing. Use of name granted. Petition dismissed.

APPLICATIONS REFUSED AND OTHERWISE DISPOSED OF.

[For full text of opinions, giving reasons for refusal, see page 105.]

Attorney-General *v.* Charles P. Curtis, Jr. Petition in the nature of *quo warranto* to try the respondent's title to the office of police commissioner of the city of Boston. Hearing. Use of name denied.

Attorney-General *v.* James Everett *et al.* Petition for writ of injunction to restrain the respondents from fishing off the shores of Nantucket. Hearing. Use of name denied.

Attorney-General *v.* Worcester & Webster Street Railway Company. Bill in equity for forfeiture of charter. Hearing. Use of name denied.

Attorney-General *ex rel. v.* Charles H. Davenport *et als.* Petition for a writ of mandamus to compel respondents to reinstate a high school in South Hadley.

Attorney-General *v.* Josiah F. Barrett. Petition for writ of mandamus to compel respondent to appoint a special sheriff.

GRADE CROSSINGS.

Notices have been served upon this department of the filing of the following petitions for the appointment of special commissioners, under St. 1890, c. 428, relating to the abolition of grade crossings: —

Barnstable County.

Bourne. Selectmen of Bourne, petitioners. Commissioners appointed. Pending.

Harwich. New York, New Haven & Hartford Railroad Company, petitioner. Pending.

Harwich. Selectmen of Harwich, petitioners. Pending.

Berkshire County.

Pittsfield. Mayor and Aldermen of and Directors of Boston & Albany Railroad Company, petitioners. Petition for the abolition of Hubbard and Gates avenues and Jason Street in Pittsfield. Pending.

Richmond, Town of, and West Stockbridge, Town of, joint petitioners. Crossings over Boston & Albany Railroad. Pending.

West Stockbridge. New York, New Haven & Hartford Railroad Company, Directors of, petitioners. Petition for the abolition of grade crossings over the West Stockbridge Railroad Corporation in West Stockbridge. Pending.

West Stockbridge. Directors of the Boston & Albany Railroad, petitioners. Commissioners appointed. Pending.

West Stockbridge. New York, New Haven & Hartford Railroad Company, Directors of, petitioners. Petition for the abolition of "Potters Crossing, *alias* "Tymesons Crossing," in West Stockbridge. Pending.

Williamstown, Town of, petitioner. Crossings over Fitchburg Railroad. Commissioners appointed. Pending.

Bristol County.

Attleborough. Directors of Old Colony Railroad Company, petitioners. Commissioners appointed. Pending.

Dighton. New York, New Haven & Hartford Railroad, petitioner. Pending.

Easton. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Fall River, Mayor and Aldermen of city of, petitioners. Two petitions consolidated. New York, New Haven & Hartford Railroad Company. Pending.

New Bedford, Mayor and Aldermen of city of, petitioners. Old Colony Railroad and New York, New Haven & Hartford Railroad. Pending.

Norton. Directors of Old Colony Railroad Company, petitioners. Petition for abolition of grade crossing in Norton, near Norton Furnace station. Pending.

Somerset. New York, New Haven & Hartford Railroad, petitioner. Pending.

Taunton, Mayor and Aldermen of, petitioners. Petition for the abolition of grade crossings across Dean, Winter, West, Britania and Freemont streets and Crane Avenue in Taunton. Pending.

Taunton, Mayor and Aldermen of city of, petitioners. Old Colony Railroad. Pending.

Essex County.

Beverly. Directors of the Boston & Maine Railroad, petitioners. Pending.

Haverhill, Mayor and Aldermen of, petitioners. Petition for the abolition of Washington, Essex and Winter streets crossings in Haverhill. Pending.

Ipswich. Boston & Maine Railroad Company, petitioners. Pending.

Manchester. Directors of the Boston & Maine Railroad Company, petitioners. Pending.

Salisbury, Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Hoks and Gerrish crossing. Pending.

Swampscott, Selectmen of, petitioners. Commissioners appointed. Hearing. Report partially confirmed. Pending.

Franklin County.

Montague. Selectmen of the town of Montague, petitioners. Central Vermont Railroad Company and Fitchburg Railroad Company. Pending.

Northfield, Selectmen of, petitioners. Petition for the abolition of a grade crossing over the Connecticut River Railroad and Central Vermont Railroad at River Street. Pending.

Hampden County.

Chester, Selectmen of, petitioners. Petition for abolition of "Huntington Road." Commissioners appointed. Pending.

Chicopee, Mayor and Aldermen of, petitioners. Crossings over Connecticut River Railroad. Commissioners appointed. Pending.

Chicopee, Mayor and Aldermen of, petitioners. Petition for the abolition of grade crossings over the Connecticut River Railroad. Pending.

East Longmeadow. Selectmen of East Longmeadow, petitioners. Pending.

Monson. Boston & Albany Railroad, petitioner. Hastings', Butler's, Moran's and Silver Street crossings. Hearing. Decree as to first and the last two crossings. Disagreement as to second. Recommitted. Pending.

Palmer. Blanchard's, Tenney's and Breckenridge's crossings. Boston & Albany Railroad Company, petitioners. Pending.

Palmer, Selectmen of, petitioners. Pending.

Palmer, Selectmen of, petitioners. Petition for the abolition of Burley's crossing in Palmer. Pending.

Palmer. Boston & Albany Railroad Company, petitioners. Cooley's crossing. Pending.

Springfield, Mayor and Aldermen of, petitioners. Bay Street, Boston Road, Wilbraham Road, Alden and Hickory streets, crossing the New York & New England Railroad. Commissioners appointed. Pending.

Springfield, Pasco Road. Directors of the Boston & Albany Railroad Company, petitioners. Pending.

Springfield, Armory Street. Mayor and Aldermen of Springfield, petitioners. Pending.

Springfield, Pasco Road. Mayor and Aldermen of Springfield, petitioners. Pending.

West Springfield, Selectmen of, petitioners. Baldwin and Cold Spring streets. Hearings. Report of commissioners filed. Pending.

Westfield. Selectmen of the town of Westfield, North Elm Street. Pending.

Westfield. Boston & Albany Railroad, petitioner. Cobwin and Morse's crossing. Commissioners appointed. Pending.

Westfield. Selectmen of the town of Westfield, petitioners. Pending.

(North) Wilbraham. Depot. Boston & Albany Railroad Company, petitioners. Pending.

Hampshire County.

Belchertown, Town of, petitioner. Crossings over Central Massachusetts and New London Northern Railroad. Commissioners appointed. Final report of auditor filed. Pending.

Hadley, Selectmen of, petitioners. Flaherty's crossing. Pending.

Hatfield, Selectmen of town of, petitioners. Connecticut River Railroad Company and Boston & Maine Railroad Company. Pending.

Ware. Selectmen of the town of Ware, petitioners. Commissioners appointed. Pending.

Ware, Selectmen of, petitioners. Commissioners appointed. Pending.

Middlesex County.

Arlington. Selectmen of the town of Arlington, petitioners. Pending.

Ashland. Directors of Boston & Albany Railroad Company, petitioners. Commissioners appointed. Pending.

Ayer. Selectmen of the town of Ayer and Directors of the Fitchburg Railroad Company, petitioners. Pending.

Cambridge. The Boston & Lowell Railroad, by its lessee the Boston & Maine Railroad, petitioner. Pending.

Concord. Selectmen of the town of Concord and Directors of the Fitchburg Railroad Company, petitioners. Pending.

Everett. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Broadway and Main Street crossings in Everett. Pending.

Lexington. Selectmen of, petitioners. Petition for abolition of Grant Street crossing in Lexington. Pending.

Lincoln. Fitchburg Railroad, petitioner. Pending.

Lowell, Mayor and Aldermen of, petitioners. Pawtucket and Church streets. Pending.

Malden. Directors of Boston & Maine Railroad Company, petitioners. Petition of Medford, Adams and Charles streets grade crossing in Malden. Pending.

Marlborough. Mayor and Aldermen of the city of Marlborough, petitioners. Fitchburg Railroad Company. Pending.

Marlborough. Old Colony Railroad, petitioner. Fisher's crossing. Pending.

Natick. Directors of Boston & Albany Railroad, petitioners. Three petitions. Pending.

Newton, Mayor and Aldermen of city of, petitioners. Boston & Albany Railroad. Argued before full court. Decision made on accounting, Sept. 1, 1898. Pending.

Somerville, Mayor and Aldermen of, petitioners. Petition for the abolition of Somerville Avenue grade crossing in Somerville. Pending.

Somerville, Mayor and Aldermen of, petitioners. Pending.

Somerville, Mayor and Aldermen of, petitioners. Petition for the abolition of Park, Dane and Medford streets grade crossings in Somerville. Pending.

Wakefield, Selectmen of, petitioners. Petition for the abolition of Hanson Street grade crossing in Wakefield. Pending.

Waltham. Mayor and Aldermen of the city of Waltham, petitioners. Fitchburg Railroad Company. Pending.

Watertown, Selectmen of, petitioners. Commissioners appointed. Pending.

Norfolk County.

Braintree. Directors of New York, New Haven & Hartford Railroad, petitioners. Pending.

Braintree. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Canton. Selectmen of the town of Canton, petitioners. Pending.

Dedham. Selectmen of the town of Dedham, petitioners. Pending.

East Bridgewater. Directors of Old Colony Railroad Company, petitioners. Commissioners appointed. Disposed of.

Foxborough, Selectmen of, petitioners. Petition for the abolition of North Street crossing in Foxborough. Pending.

Hyde Park and Dedham. Three petitions consolidated. Pending.

Medway. Selectmen of the town of Medway, petitioners. Pending.

Milton, Selectmen of, petitioners. Petition for abolition of Central Avenue crossing. Pending.

Norwood, Selectmen of, and New York & New England Railroad, petitioners. Washington, Chapel and Guild streets and Railroad Avenue. Hearings. Pending.

Stoughton. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Plymouth County.

Abington. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Brockton, Mayor and Aldermen of, petitioners. Commissioners appointed. Disposed of.

Hingham. New York, New Haven & Hartford Railroad Company, petitioner. Pending.

Marshfield. Directors of New York, New Haven & Hartford Railroad, petitioners. Pending.

Middleborough. Selectmen of the town of Middleborough, petitioners. Pending.

Scituate. New York, New Haven & Hartford Railroad Company, directors, petitioners. Petition for the alteration of grade crossings at Water and Union streets. Pending.

Scituate. Selectmen of Scituate, petitioners. Pending.

Suffolk County.

Boston. Directors of Old Colony Railroad Company, petitioners. Tremont Street. Hearing. Pending.

Boston. Mayor and Aldermen of, petitioners. Six petitions: —

1. Austin, Cambridge and Perkins streets, Charlestown, crossing the tracks of the Boston & Maine Railroad. Pending.

2. Same streets as above, crossing the tracks of the Eastern Railroad Company. Pending.

3. Austin Street, Warren Avenue and Charles River Avenue, Charlestown, crossing the tracks of the Fitchburg Railroad Company. Pending.

4. Rutherford Avenue, Main Street and Chelsea Street, Charlestown, crossing the tracks of the Boston & Lowell Railroad Company. Pending.

5. Congress Street, South Boston, crossing the tracks of the New York & New England Railroad Company. Pending.

6. Dorchester Avenue, Dorchester, crossing the tracks of the Old Colony Railroad Company. Pending.

Boston. Directors of Old Colony Railroad Company, petitioners. Codman Street, Boston. Pending.

Boston. Mayor and Aldermen of Boston, petitioners. New England Railroad Company. Pending.

Boston. Mayor and Aldermen of Boston, petitioners. Pending.

Boston. Mayor and Aldermen of Boston, petitioners. Pending.

Dorchester Avenue, Boston. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

East Boston. Mayor and Aldermen of the city of Boston, petitioners. Boston & Maine Railroad Company, Boston & Albany Railroad Company and Boston, Revere Beach & Lynn Railroad Company. Pending.

Chelsea, Mayor and Aldermen of, petitioners. Crossings on Chelsea bridge and Chelsea Bridge Avenue, over Boston & Maine Railroad. Under St. 1892, c. 374. Commissioners appointed. Hearing. Pending.

Revere, Selectmen of, petitioners. Petition for abolition of Winthrop Avenue crossing in Revere. Pending.

Worcester County.

Andover. Selectmen of. petitioners. Commissioners appointed. Pending.

Andover. Selectmen of Andover. petitioners. Pending.

Andover. Directors of Boston & Albany Railroad Company. petitioners. Pending.

Blackstone. Selectmen of Blackstone. petitioners. Pending.

Boylston. Selectmen of. petitioners. Commissioners appointed. Pending.

Clinton. Selectmen of. petitioners. Pending.

Fitchburg. Mayor and Aldermen of. petitioners. Same as above, over Laurel Street. Pending.

Fitchburg. Mayor and Aldermen of. petitioners. Petition for the abolition of grade crossings at Putnam Street in Fitchburg over the Vermont Central Railroad and Massachusetts Central Railroad. Pending.

Fitchburg. Mayor and Aldermen of. petitioners. Pending.

Gardner. Selectmen of Gardner. petitioners. Commissioners appointed. Pending.

Gardner. Selectmen of the town of Gardner. petitioners. Pending.

Gardner. Selectmen of. petitioners. Petition for change of grade at Union Street crossing in Gardner. Pending.

Holden. Selectmen of Holden. petitioners. Fitchburg Railroad Company. Pending.

Leicester. Directors of Boston & Albany Railroad Company, petitioners. Pending.

Leominster. Selectmen of the town of Leominster, petitioners. Pending.

Millbury. Selectmen of the town of Millbury. petitioners. Pending.

Millbury. Selectmen of. petitioners. Pending.

Northbridge. Selectmen of Northbridge and Uxbridge, petitioners. Pending.

Northbridge. Selectmen of. petitioners (two petitions). Pending.

Northborough. Selectmen of. petitioners. Petition for the abolition of a grade crossing near "Westborough Hospital Station." Pending.

Southborough. Old Colony Railroad Company, petitioner. Pending.

Southborough. Selectmen of. petitioners. Petition for the abolition of grade crossing on road to Hopkinton in Southborough. Pending.

Southborough. Selectmen of Southborough and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Southborough. Directors of the New York, New Haven & Hartford Railroad Company, petitioners. Pending.

Sutton. Selectmen of the town of Sutton, petitioners. Pending.

Templeton, Selectmen of, petitioners. Pending.

Uxbridge. Directors of New York, New Haven & Hartford Railroad Company, as lessee of the Providence and Worcester Railroad Company, petitioners. Pending.

Warren. Directors of the Boston & Albany Railroad, petitioners. Pending.

Warren. Directors of Boston & Albany Railroad Company, petitioners. Pending.

Westborough. Selectmen of Westborough and Directors of Boston & Albany Railroad Company, petitioners. (In this case a controversy arose between the town and the Commonwealth as to the respective amounts to be paid in the construction of the proposed alterations. The case was argued before the commissioners, and a decision rendered in favor of the claim made by the Commonwealth.) Argued before full court. Report of commissioners confirmed. Pending.

Worcester, Mayor and Aldermen of, petitioners. Millbrook, Garden, Lincoln, Market, School, Thomas, Central, Exchange, Summer and Shrewsbury streets. Pending.

Worcester. Directors of Boston & Albany Railroad Company, petitioners. Pending.

Worcester, Mayor and Aldermen of, petitioners. Grafton, Green, Washington and Plymouth streets. Pending.

Worcester, Mayor and Aldermen of, petitioners. Hamilton and Millbrook streets. Pending.

The following corporations having made voluntary application to the Supreme Judicial Court for dissolution, and having given the Attorney-General due notice of the petition, and the Tax Commissioner having certified that they were not indebted to the Commonwealth for taxes, the Attorney-General waived the right to be heard : —

A. M. Richards Company.

Albertson Marble Company.

American Dye Stuff and Chemical Company.

Bay State Iron Company.

Bay State Motor Company.
Bay State Worsted Company.
Boit Knitting Company.
Boston & Provincetown Steamship Company.
Boston Music Hall Association.
Brackett Manufacturing Company.
Bruce-Mabon Company.
Butterfield Printing and Binding Company.
C. A. Cunningham Company.
Cambridge Co-operative Drug Company.
Chipman-Pratt Company.
City Mills Company.
Dedham Pottery Company.
Electric Cigar Company.
Equitable Marine Insurance Company.
F. M. Blanchard Shoe Company.
Fall River Spool and Bobbin Company.
Family Messenger Company.
Franklin Cotton Manufacturing Company.
George E. Barnard Company.
H. G. Jordan & Co., Incorporated.
Hampshire Granite Company.
H. H. Guinan Clothing Company.
Haverhill Paper Company.
Jameson & Knowles Company.
J. S. Carr Company.
London Harness and Saddle Company.
Lincoln Wharf Company.
Massachusetts Fan Company.
Massachusetts Glove Manufacturing Company.
Milford Pink Granite Company.
Munroe Meat Company.
National Box and Lumber Company.
New England Burglary Insurance Company.
O. D. Pillsbury Company.
Orange Water Works.
Rays Woolen Company.
Rogers-Young Company.
Russell Paper Company.
Salisbury Beach Plank Road Company.
Springfield Envelope Company.
Star Blanket Manufacturing Company.
Transcript Job Print.

Turner's Falls Shoe Company.
United States Tubular Boiler Company.
Victor Manufacturing Company.
Waite Felting Company.
Warren Cotton Mills.
Warwick Shoe Company.
Wellfleet Marine Insurance Company.
Westfield Gas Light Company.
Whitcomb Envelope Company.

The following corporations, reported to this department by the Tax Commissioner for delinquency in making their tax returns under Pub. Sts., c. 13, § 38, have been compelled, without the necessity of a suit at law, to comply with the statute:—

A. G. Moore Company, The.
Amesbury & Salisbury Gas Company.
Amesbury Building Corporation, The.
Amesbury Opera House Company, The.
B. F. Lewis & Co., The.
Baush & Harris Machine Tool Company, The.
Bay State Bottling Company.
Bay State Manufacturing Company.
Beacon Manufacturing Company.
Biddle & Smart Company, The.
Blake Manufacturing Company.
Boston Amusement Company.
Boston Co-operative Press.
Boston Paving Company.
Boston Printing Company.
Boston Time Table Company, The.
Boston Traveller Company, The.
Braintree Wood and Lumber Company.
C. A. Bray Company, The.
C. A. Edgerton Manufacturing Company, The.
C. B. Cook Laundry Company.
Cambridge Co-operative Society.
Caton Medical Specific Company.
Charles A. Millen Company.
Charles River Embankment Company.
Chase Woolen Company.
Chelsea Express Despatch Company.
Chicopee Falls Wheel Company, The.

Childs & Kent Express Company.
Coates Clipper Manufacturing Company.
Cochrane Manufacturing Company.
Columbia Electric Company, The.
Concord School Company.
Co-operative Printing Society.
Copeland, Eldridge & Co., Incorporated.
Cottage City Gas and Electric Light Company, The.
Cunningham Lumber Company.
Curtis Manufacturing Company.
E. A. Drowe Company.
E. P. Sanderson Company.
Equity Co-operative Boot and Shoe Manufacturing Company.
Eureka Rolling and Binding Company.
Fall River Merino Company, The.
Fisher Churchill Company, The.
Framingham Rattan Company, The.
G. A. Gaze Shirt Company, The.
Gardner Egg Carrier Company.
Gardner Gas Fuel and Light Company.
George P. Staples & Co., Incorporated.
Gleason Snow Guard Company.
Glasgow Manufacturing Company.
Globe Nail Company.
Graham Shoe Company.
Halford Sausage Company.
Hampton Trap Rack Company.
Harvard Stamping and Plating Company.
Haverhill Ice Company.
Haverhill Milling Company, The.
Holliston Water Company.
Housatonic & Wilmington Railroad Company.
Hunt-Spiller Manufacturing Company, The.
Hartford Stationery Company.
Hudsons Narrow Fabric Company.
Hyde Park Co-operative Association, The.
Ionia Knitting Company, The.
J. Mabbett Company, The.
Jewett Lumber Company.
Kelly Shoe Company, The.
Kimball & Cary Company.

Knights of Labor Co-operative Boot and Shoe Association, The.

Knowles Freeman Fish Company.

Lakeside Manufacturing Company.

Lamprey Boiler Furnace Mouth Protector Company.

Lapham Woolen Company.

Liberty Masonic Association.

Linscott & Patten Cycle Company.

Lynn News Publishing Company.

Lyons & Alexander Company, The.

M. A. Swift's Sons, Incorporated

Mansfield Baking Company.

Marblehead Building Association.

Marblehead Water Company.

Marlboro Gas Light Company.

Massachusetts Real Estate Company.

Medfield Electric Light and Power Company.

Morgan Company, The.

Murray Brothers Company.

Mutual Ice Company.

Natick Citizen Printing Company.

New England Dredging Company.

New England Laundry Company.

Norfolk Telephone Company.

Norfolk Western Street Railway Company.

North Andover Mills.

North Carolina Mica Company.

Peoples Lumber and Manufacturing Company.

Phoenix Hall Company.

Pilgrim Iron Foundry Company.

Pittsfield Manufacturing Company, The.

Plymouth Rubber Company.

Plymouth Stove Foundry Company, The.

R. A. Day Company.

Richard Manufacturing Company.

Salem and South Danvers Oil Company.

Sandy Bay Pier Company.

Shady Hill Nursery Company.

Shedd & Crane Leather Company.

Simpson Brothers Corporation.

Smith & Gardner Supply Company.

Springfield Construction Company, The.

Springfield Machine Screw Company, The.
Springfield Steam Power Company.
Standard Brass Company.
Standard Brick Company, The.
Sterling Worsted Company, The.
Suffolk Brewing Company.
T. B. Bailey Company, The.
Taunton Evening News.
Thomas G. Plant Company.
Transcript Publishing Company, The.
Traveller Publishing Company.
Turner's Falls Lumber Company.
Union Furniture Company.
Union Manufacturing Company.
Union Road Machinery Company.
Union Pork Company.
Vineyard Haven Marine Railway Company.
W. C. Young Manufacturing Company.
W. D. Wilmarth & Company. Corporation.
W. S. Hill Electric Company.
Wachusett Mills.
Waite Felting Company.
Waltham Tribune Company.
Ware River Manufacturing Company.
Warren & Hill Coal Company.
Westfield Brick Company.
Weymouth Seam Face Granite Company.
Williamstown Gas Company.
Worcester Construction Company, The.
Worcester Fire Appliance Company, The.
Worcester Steam Heating Company.
Wright & Colton Wire Cloth Company, The.

The following corporations, reported to this department by the Commissioner of Corporations for delinquency in filing the certificate of condition required by Pub. Sts., c. 106, § 54, have been compelled, without the necessity of suit, to comply with the statute : —

American Cultivator Publishing Company.
Arlington Co-operative Association, The.
Blanchard Optical Company.
Boston Blower Company.
Boston Dental Manufacturing Company.

Boston Exploration Company.
Brookfield Brick Company.
Carter, Rice & Company, Corporation.
College Athlete Society.
Consumers Co-operative Association.
Cottage City Gas and Electric Light Company, The.
Cutter-Tower Company.
Dean Whitney Elevator Company.
Dunbar Mills Company, The.
Eureka Ruling and Binding Company.
F. P. Norton Cigar Company.
George P. Staples & Co., Incorporated.
Henry C. King Company.
Harcourt Paper Box Company.
Investment Corporation.
J. P. Jordan Paper Company.
Jewett Piano Company.
John N. Rieger Company.
L. E. Knott Apparatus Company.
Lynn Ice Company, The.
Mansfield Co-operative Furnace Company.
Mattakessett Hall Association.
Medway Electric Light and Power Company.
Merrimac Paper Company.
Monarch Horse Nail Company.
Morgan Company.
New England Dredging Company.
New England Rubber Company.
Newton Machine Company.
North Andover Mills.
Oak Grove Creamery Company, The.
Old Colony Boot and Shoe Company.
Peter Wood Dyeing Company.
Reading Co-operative Association.
Springfield Elevator and Pump Company, The.
Sun Printing Company.
Swett & Lewis Company.
T. F. Little Oil Company, The.
W. D. Wilmarth & Company, Corporation.
Westfield Brick Company.

**CASES ARISING IN THE PROBATE COURTS UNDER
THE COLLATERAL INHERITANCE TAX ACT.**

[STATUTES 1891, CHAPTER 425.]

Bristol County.

Almy, Hannah T., estate of. Milton Reed, executor. Petition for instructions. Attorney-General waived right to be heard.

Porter, Mary T., estate of. James S. Greves, executor. Petition for instructions. Answer filed. Decree that property was taxable. Appeal to Supreme Judicial Court. Hearing. Reserved for full court. Argued. Decree of Probate Court affirmed. See *Greves v. Shaw*, 173 Mass. 205.

Sherman, Abraham, estate of. Alanson Borden, executor. Petition for extension of time for payment of tax. Pending.

Waring, James, estate of. Amy A. Waring, executor. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.

Essex County.

Ames, George L., estate of. William H. Jelly, *et al.*, executors. Petition for extension of time for payment of tax. Tax paid.

Bennett, Decatur R., estate of. Wm. E. Blunt, petitioner. Petition for allowance of administrator's fees. Petition dismissed without prejudice.

Bohonan, Sargent, estate of. Oliver I. Kimball, executor, petitioner. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Bonney, Arvilla S., estate of. Carydon R. Bonney, executor. Petition for license to receive personal estate in this Commonwealth. Decree.

Brown, Charles C., estate of. William Morrill, *et al.*, executors. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

- Brown, William H., estate of. George W. Brown, executor.
Petition for instructions. Answer filed. Pending.
- Carleton, James H., estate of. Petition for allowance of executors' third and fourth accounts. Pending.
- Carleton, James H., estate of. Henry S. Howe *et als.*, petitioners. Petition for determination of tax and extension of time of payment. Pending.
- Chase, Salome B., estate of. David W. Potter, executor, petitioner. Petition for license to receive personal property in this Commonwealth. Attorney-General waived right to be heard.
- Coggsell, Sarah F., estate of. Samuel W. Hopkinson, executor. Petition for instructions. Pending.
- Condon, Robert W., estate of. James S. Condon, administrator. Petition for license to receive personal estate in this Commonwealth. Pending.
- Eaton, Sallie, estate of. John W. Eaton, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Edwards, Sarah E., estate of. Sidney S. Edwards, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Ferguson, Edward A., estate of. Sarah E. Ferguson, administratrix. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Frothingham, Joseph, estate of. James H. Frothingham, executor. Petition for instructions. Decree that property was taxable. Appeal taken to Supreme Judicial Court. Decree of Probate Court affirmed. Appeal to full court. Decree affirmed. See *Frothingham v. Shaw*, 55 N. E. Rep. 623.
- Godfrey, Priscilla H., estate of. Byron H. Wear, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Harrington, Henry, estate of. Lydia F. Harrington, executrix. Petition for suspension of time for payment of collateral inheritance tax. Attorney-General waived right to be heard.
- Manning, William H., estate of. Cora M. Dame, executrix. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Martin, James E., estate of. John T. Bartlett, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

NATHAN. ALICE L. estate of. Henry M. Esquire. executor. Petition for extension of time for payment of tax. Pending.

KATE. EMILY W. estate of. John W. Esquire. administrator. Petition for license to remove personal estate in the Commonwealth. Attorney-General Walter filed a return in due season.

KATHARINE. SUSAN F. estate of. Thomas F. Esquire. administrator. Petition for license to remove personal estate in the Commonwealth. Attorney-General Walter filed a return in due season.

KATHARINE. ANN estate of. Thomas F. Esquire. administrator. Petition for license to remove personal estate in the Commonwealth. Attorney-General Walter filed a return in due season.

PETERSON. ANNA estate of. EATON HENNINGSEN & CO. executors. Petition for license to remove personal estate in the Commonwealth. Attorney-General Walter filed a return in due season.

SALOMON. MARY A. estate of. Charles T. Esquire. executor. Petition for license to remove personal estate in the Commonwealth. Attorney-General Walter filed a return in due season.

SEVERIN. SARAH A. estate of. William A. Sawyer. administrator. Petition for license to remove personal estate in Massachusetts. Attorney-General Walter filed a return in due season.

WALTON. JUDICIAL. estate of. SAMUEL S. WALTON & CO. executors. Petition for license to remove personal estate within the Commonwealth. Granted.

WILLIAMS. SARAH C. estate of. LUTHER A. WILLIAMS. executor. Petition for instructions. Answered. Granted.

WYOMING. JEROME. estate of. EUGENE WYOMING. administrator. Petition for license to remove personal estate in the Commonwealth. Attorney-General Walter filed a return in due season.

Foreign Convey.

WYCK. GEORGE W. estate of. GEORGE MARVEL. executor. Petition for instructions. Granted.

Foreign Convey.

ALLEN. EDITH C. estate of. FREDERICK C. ALICE. executor. Petition for instructions. Granted.

ALLEN. ANNA L. estate of. See upon executor's bond for benefit of LOUIS J. ALLEN & company. JOHN HUBERT appointed receiver. Pending.

ALLEN. EDITH C. estate of. EDWARD W. CHAPIN. executor. Petition for appointment and instructions. Pending.

- Bates, Almeda N., estate of. Chas. A. Emery *et als.*, executors. Petition for reappraisals and to fix amount of certain fees. Decree.
- Brewer, Cynthia A., estate of. James C. Ingersoll, executor. Petition for appraisal. Attorney-General waived right to be heard.
- Bumstead, Josiah, estate of. Edward P. Kendrick, executor. Petition for extension of time for payment of tax during the pendency of certain actions against the estate. Attorney-General waived right to be heard.
- Cowdry, James N., estate of. Edward A. Collins, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Day, Sophronia B., estate of. Petition for acceptance of first and final account of executors. Attorney-General waived right to be heard.
- Draper, Mary L., estate of. Francis G. Conklin *et als.*, petitioners. Petition for reappraisal. Pending.
- Fuller, Lucy A., estate of. Edward H. Lathrop, administrator. Petition for extension of time for payment of tax. Pending.
- Hayes, Charles, estate of. James G. Dunning, public administrator, petitioner. Petition for allowance of first and final account. Attorney-General waived right to be heard.
- Hyde, Mary F., estate of. Arthur A. Hyde, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Kellogg, Chester, estate of. Mary A. Kellogg *et als.*, administrators. Petition for instructions. Pending.
- Kellogg, Chester, estate of. Mary A. Kellogg, petitioner. Petition for reappraisal. Attorney-General waived right to be heard.
- Lyon, Nancy M., estate of Henry A. King, executor. Petition for appointment of appraisers. Attorney-General waived right to be heard.
- Ruby, Emily S., estate of. Frank E. Carpenter, executor. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.
- Smith, Horace, estate of. Petition for allowance of third and fourth accounts of trustees. Attorney-General waived right to be heard.
- Stebbins, Angelina, estate of. Richard W. Rice *et al.*, executors. Petition for instructions. Decree that property was taxable. Appeal taken to Supreme Judicial Court. Pending.

Titus, Andrew, estate of. Stephen C. Downs, executor. Petition to file final account without payment of tax. Decree.

Hampshire County.

Shumway, Esther, estate of. George A. Shumway, administrator. Petition for abatement of interest on collateral inheritance tax. Pending.

Taylor, Hiram, estate of. Carrie E. Taylor, executrix. Petition to determine what legacies are subject to tax. Pending.

Middlesex County.

Abbott, Mary M., estate of. John B. Brown, executor. Petition for extension of time for payment of tax. Hearing. Decree.

Ames, Mary C., estate of. George Ames, petitioner. Petition for reappraisal. Pending.

Ames, Mary C., estate of. Franklin T. Hammond, administrator with the will annexed. Petition for instructions. Pending.

Anderson, Minerva E., estate of. Norman C. Mallory, executor. Petition for license to receive personal estate in this Commonwealth.

Atwood, Andrew, estate of. John H. Atwood, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Barry, Abby V., estate of. Fanny E. Beemis, administratrix. Petition for reappraisal. Consented to appointment of appraisers. Pending.

Bartlett, Elizabeth S., estate of. Rhode Island Hospital Trust Company, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Blakely, Samuel, estate of. George H. Gale, executor. Petition for extension of time of payment of tax. Pending.

Bohonan, Sargent, estate of. Oliver I. Kimball, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Boyd, Elizabeth J., estate of. William F. Mullen, executor. Petition for reappraisal of real estate for purposes of determining tax. Appraisers appointed.

Brown, Mary L., estate of. Charles I. Brown *et al.*, executors. Petition for instructions. Decree.

Buckman, Samuel C., estate of. Charles L. Robertson *et als.*, executors. Petition for instructions. Decree.

- Burnap, Joseph, estate of. Henry T. Burnap, administrator.
Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Cofran, Samuel M., estate of. Charles H. Smith, administrator.
Settled by the payment of tax.
- Dimock, Dwight L., estate of. Samuel L. Chase, executor.
Petition for instructions. Hearing. Pending.
- Doe, John E., estate of. Jennie F. Doe, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Eaton, Cordelia L., estate of. Charles W. Eaton, petitioner.
Petition for appraisal of that part of estate devised to the petitioner. Pending.
- Ellis, Jemima, estate of. Charles E. Berry, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Farley, Mary E., estate of. James E. Foster, administrator.
Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Ferguson, Zerviah L., estate of. Charles Ingalls, administrator.
Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Foster, Harriet A. O., estate of. George E. Bates, administrator.
Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- French, Mehitabel, estate of. Willis G. Buxton, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Gleason, Joanna, estate of. Charles H. Walcott, executor. Petition for instructions. Decree.
- Grover, Chester B., estate of. Lucas B. Grover, administrator.
Petition for reappraisal of real estate. Pending.
- Hayes, Francis B., estate of. Augustus P. Loring, executor.
Petition for extension of time for payment of tax.
- Ham, George W., estate of. Charles W. Hobbs, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Heagan, Maria, estate of. Robert Killman, administrator.
Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Howe, Hartwell, estate of. Ann E. Golbert, only heir. Petition for reappraisal. Attorney-General waived right to be heard.

Howland, Lucinda, estate of. Luther Morrison, administrator. Petition for license to receive personal estate in Massachusetts.

Hurd, Mary A., estate of. Petition of executor for license to receive personal estate in this Commonwealth. Pending.

Hutchinson, Margaret A. C., estate of. William M. Townsend, executor. Petition to expunge an item from inventory. Attorney-General waived right to be heard.

Hutchinson, Margaret A. C., estate of. Willis M. Townsend, executor. Petition that executor be ordered to recover certain lands. Attorney-General waived right to be heard.

Andrews, Elizabeth J., estate of. Edwin B. Laskell *et als.*, executors. Petition for extension of time for payment of collateral tax. Attorney-General waived right to be heard.

Kerrigan, Elizabeth, estate of. Frank J. Finning, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Kidder, Emily, estate of. David A. Starrett, administrator. Petition for license to receive personal estate in this Commonwealth. Pending.

Lincoln, Sarah S., estate of. Henry C. Weston, executor. Petition for reappraisal. Pending.

Lyford, Mary V., estate of. James H. Brock, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Lyon, Cynthia S., estate of. Augustus Berry, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Munroe, Edmund Sewall, estate of. Horace C. Deland, executor. Petition for license to receive personal estate in Massachusetts.

Quealy, John, estate of. John G. Maguire, executor. Petition for instructions. Decree.

Richardson, Charlotte H., estate of. Charles H. Fox, administrator. Petition for license to receive personal estate in this Commonwealth. Decree.

Robbe, Lydia B., estate of. Maria Robbe, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Smith, Nancy M., estate of. George W. Barton, administrator. Petition for license to receive personal estate in this Commonwealth. Decree. Appeal.

Spaulding, Myles, estate of. Mary E. M. Spaulding, executor. Petition for instructions. Decree.

Stearns, Julia A., estate of. Warren P. Emory, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Tarbox, John, estate of. Frederick A. Cutter, petitioner. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Tilton, Harvey W., estate of. David B. Clement, petitioner. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Trull, Charles, estate of. Mary Mehitable Littlefield, devisee. Petition for appraisal of devise to petitioner.

Tuttle, Elizabeth J., estate of. Walter Tuttle, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Vinal, Mary E., estate of. Quincy A. Vinal, executor. Petition to abate interest on tax. Answer filed. Pending.

Whittaker, David, estate of. Willis G. Buxton, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Norfolk County.

Barnett, Abby L. H., estate of. Charles H. Heath *et al.*, executors. Petition for instructions. Decree entered that estate is taxable.

Bullard, Mary, estate of. Frederick D. Ely, executor. Petition for instructions. Pending.

Hall, William H., estate of. Charles H. Harker, administrator with will annexed. Petition to appoint appraisers to appraise part of estate of John R. Hall remaining undivided at the death of William H. Hall. Appraisers appointed.

Morton, Sarah B., estate of. Geo. W. Morton *et al.*, executors. Petition for instructions. Decree.

Morton, Sarah B., estate of. George W. Morton *et al.*, executors. Petition for reappraisal for purposes of a collateral inheritance tax. Appraisers appointed. Return made and tax paid.

Plymouth County.

Latham, Lydia T., estate of. Helen E. Alden, one of next of kin. Petition for appointment of appraisers to determine the amount of tax. Consented to appointment of Paul O. Clark, Wm. Bassett, J. Gardner Bassett, as appraisers.

Suffolk County.

- Austin, Edward, estate of. Edward W. Hooper *et al.*, executors. Petition for instructions. Decree. Appealed to Supreme Judicial Court.
- Binney, Rt. Rev. Hibbert, estate of. William H. Binney, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Blaisdell, Charlotte O., estate of. Alfred O. Blaisdell, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Blodgett, Charles H., estate of. Solomon A. Bolster, executor. Petition for instructions. Decree.
- Bourne, James J., estate of. George H. Bourne, administrator. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Bowen, Georgia A., estate of. Joshua B. Richmond, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Carter, Samuel, estate of. Deloraine P. Corey, executor. Petition for instructions. Decree.
- Carter, Samuel, estate of. Sarah A. Floyd, petitioner. Petition for appointment of appraisers to appraise real estate for purposes of a tax. Appraiser appointed.
- Chessman, William H., estate of. Benj. F. Brown *et als.*, executors. Petition for instructions. Pending.
- Clapp, Lyman, estate of. William O. Cornell, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Codman, Catherine E., estate of. Robt. Codman, executor. Petition for instructions. Decree.
- Davis, George W., estate of. Linus E. Pearson, executor. Petition for instructions. Pending.
- Day, Austin P., estate of. Mary E. Stoddard, executrix. Petition for instructions. Decree.
- Doane, Thomas, estate of. David B. Perry *et al.*, executors. Petition to determine tax on income of trust estate paid to Doane College. Attorney-General waived right to be heard.
- Doran, Margaret, estate of. John Pembroke, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

- Draper, Ada Augusta, estate of. Petition for the appointment of trustees under the will of deceased. Waived notice.
- Durkee, Dwight, estate of. David G. Durkee *et al.*, executors. Petition for license to receive personal estate in this Commonwealth. Pending.
- Edwards, Charlotte M., estate of. Maria Edwards, executor. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.
- Eldridge, Elizabeth, estate of. Chas. F. Perry, administrator. *de bonis non* with will annexed. Petition for decree that full amount of tax has been paid to the Commonwealth by F. V. Balch, executor. Attorney-General waived right to be heard.
- Foster, John, estate of. Charles U. Cutting *et als.*, executors. Petition for instruction regarding the payment of tax. Decree. Not taxable.
- Freeman, Rufus G. A., estate of. George T. Moody, executor, petitioner. Petition for instructions. Decree that property is taxable. Appealed to Supreme Judicial Court. Reserved for full court. Argued. Decree of Probate Court affirmed. See *Moody v. Shaw*, 173 Mass. 375.
- Gardner, John L., estate of. John C. Gray *et al.*, executors. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.
- Gennaro, Joseph D., estate of. Elvira D. Gennaro, petitioner. Petition for appointment of administrator. Pending.
- Goodwin, Julia, estate of. Chas. B. Goodwin, executor. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.
- Greenfield, Charles, estate of. John Greenfield, administrator. Petition for license to transfer stock. Attorney-General waived right to be heard.
- Grover, Helen M., estate of. Albert F. Conant, executor. Petition for instructions. Pending.
- Guild, Elizabeth Q., estate of. Charles E. Guild *et al.*, executors and trustees. Petition for extension of time for payment of tax. Consented to allowance of petition.
- Eliza A. Haven, estate of. Petition to the probate court. Dismissed.
- Hilton, William, estate of. Henry C. Weston *et al.*, trustees, *v. Amesbury et al.* Bill of interpleader. Attorney-General waived right to be heard.
- Huckins, Owen B., estate of. Mary A. Huckins, executrix. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Hunt, John M., estate of. Mary E. Hunt, administrator. Petition for license to transfer stock. Attorney-General waived right to be heard.

Ingalls, Lucy, estate of. Jason Russell, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Johnson, Frances S. F., estate of. Charles Haigh, executor and trustee. Petition for extension of time for payment of tax. Decree.

Johnson, James R., estate of. Mary A. Johnson, executrix. Petition for license to receive personal estate in Massachusetts. Attorney-General waived right to be heard.

Johnson, John M., estate of. William H. Allen *et al.*, executors. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Kane, Frank, estate of. John F. Kane, administrator. Petition for license to receive personal estate in Massachusetts. Pending.

Kelley, Jasper, estate of. W. Frederick Kimball, administrator. Petition for license to sell at public auction certain real estate. Decree.

Knight, Elizabeth H., estate of. Henry P. Knight *et al.*, executors. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.

Kremar, Agnes, estate of. John G. Hanly, party in interest. Petition for reappraisal of real estate in Boston for purposes of tax. Attorney-General waived right to be heard on return of appraiser.

Ladd, Frances W., estate of. Uriel H. Crocker, trustee under deed of trust. Petition for instructions. Answer filed. Decree that property is subject to tax. Appealed to Supreme Judicial Court. Decree of Probate Court affirmed. See *Crocker v. Shaw*, 54 N. E. Rep. 549.

Ladd, Francis W., estate of. Petition of trustee for instruction as to whether all taxes had been paid which were due the Commonwealth. Attorney-General waived right to be heard.

Mack, Thomas, estate of. Eleanor S. Mack *et al.*, executors. Petition for instructions. Decree.

Mack, Thomas, estate of. Eleanor T. Mack *et als.*, executors. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.

Macomber, Lizzie, estate of. Aurelion M. Brown, administrator. Petition for license to receive distributive share in the estate of Jennie M. Brown. Attorney-General waived right to be heard.

McKenzie, Catherine, estate of. Wm. H. Crawford, executor.

Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Parker, Ezra, estate of. Arthur G. Whittemore, administrator.

Petition for license to receive personal estate in this Commonwealth. Pending.

Parsons, Martha, estate of. Arthur Jeffery Parsons *et al.*, ex-

ecutors. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.

Phillips, Eliza, estate of. Robert Workman *et al.*, executor.

Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Phillips, Lucinda E., estate of. Abner M. Stow, executor. Pe-

tition to amend final account and to determine tax. Appeal to Supreme Judicial Court. Decree.

Pike, Elizabeth, estate of. John C. Pike, petitioner. Petition

for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Randall, Belinda L., estate of. Francis V. Balch *et al.*, trustees.

Petition for instructions. Decree that property was taxable. Appeal to Supreme Judicial Court. Decree that property was not taxable. Appeal to full court. Decree of Probate Court reversed. See *Balch v. Attorney-General*, 54 N. E. Rep. 490.

Richards, Jesse M., estate of. Selden J. Richards *et al.*, execu-

tors. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Richardson, Thaddeus, estate of. Frederick R. Tappan *et al.*,

executors. Petition for instructions. Pending.

Rotch, Arthur, estate of. William Caleb Loring *et al.*, executors.

Petition for extension of time for payment of tax on trust funds. Attorney-General waived right to be heard.

Shaw, Charlotte R., estate of. Henry W. Swasey, administrator.

Petition for license to transfer shares of Boston & Albany Railroad stock. Tax paid. Attorney-General waived right to be heard.

Smith, John, estate of. J. Frank Seavey, executor. Petition for

license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Smith, Sarah C., estate of. George J. Lovett, administrator.

Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Spaulding, Clyde O., estate of. Frank T. Spaulding, executor.

Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Taggard, Cyrus H., estate of. John H. Taggard, next of kin.
Petition for reappraisal. Decree.

Wadsworth, Merrey G., estate of. Samuel H. Edridge, executor.
Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Walker, Edward C. R., estate of. Alfred Bowditch *et al.*, trustees. Petition for suspension of payment of tax. Decree.

White, Annie, estate of. Thomas White, administrator. Petition for license to receive personal estate in this Commonwealth. Attorney-General waived right to be heard.

Wolcott, Harriet Frothingham, estate of. Roger Wolcott, executor. Petition for instructions. Pending.

Woodward, Abijah, estate of. Greenleaf C. George, trustee. Petition for instructions. Pending.

Young, Samuel N., estate of. Jas. H. Chaney *et al.*, executors. Petition for license to receive personal property in this Commonwealth. Attorney-General waived right to be heard.

Worcester County.

Beckwith, Frederick A., estate of. Edward P. Pierce, executor. Petition for instructions. Decree.

Blake, Harrison G. O., estate of. Henry E. Hill, executor. Petition for suspension of payment of tax. Decree.

Buck, Horace B., estate of. Eliza A. Buck, executrix. Petition for instructions. Hearing. Pending.

Hastings, Solon S., estate of. Moses C. Goodnow, administrator. Petition for instructions. Attorney-General waived right to be heard.

Parker, M. Isadore, estate of Jonathan Smith, executor. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.

Raymond, George B., estate of. Henry M. Raymond *et al.*, executors. Petition for extension of time for payment of tax. Attorney-General waived right to be heard.

PUBLIC CHARITABLE TRUSTS.

Essex County.

Essex Agricultural Society v. Massachusetts General Hospital Corporation and the Attorney-General. Petition to sell real estate and to apply the doctrine of *cy-pres*. Service accepted. Petition dismissed. Petitioner appealed. Pending.

Smith, James M., estate of. Chas. R. Batt et al., executor. Petition for instructions. Attorney-General waived right to be heard.

Hampden County.

Sherman, Sarah J., estate of. Henry C. Sherman, executor. Petition for instructions as to whether a certain bequest was a valid public charitable bequest. Probate Court decreed it valid. Appealed to Supreme Court and reserved for the full court. Submitted on briefs. Pending.

Suffolk County.

Attorney-General, petitioner. Petition for the appointment of trustees under the will of Benjamin Franklin. Appearance entered. Hearing. Henry L. Higginson, Francis C. Welch, A. Shuman, Chas. T. Gallagher, Rev. Chas. W. Duane, Stopford Brooke and Alexander K. McLennan appointed trustees. Pending.

Davis, Eliza C., estate of. Bill to establish a compromise concerning a will containing a public charitable gift. Attorney-General waived right to be heard.

Holmes, Charles H., estate of. Salome D. Hood, executor. Petition for construction of the residuary clause of the will of said deceased. Attorney-General waived right to be heard.

Liversidge, Thomas, estate of. Petition for allowance of eighteenth and nineteenth accounts of trustees under the will of said deceased.

Messerve, Hopley T., estate of. George H. Penderghast, executor. Petition regarding a public charitable trust.

Murray, Patrick, estate of. Petition for appointment of a master to devise a scheme for distribution of trust funds.

Thompson, Thomas, estate of. Minot, trustee, *v.* Attorney-General. Bill in equity to determine a public charitable trust.

Tufts College Trustees *v.* City of Boston. Petition to sell real estate devised under the will of Silvanus Packard. Appearance entered. Decree.

Trustees of Tufts College *v.* City of Boston *et als.* Petition to obtain consent of court for selling real estate devised by will of Silvanus Packard. Appearance entered. Answer filed. Decree.

Worcester County.

Brooks, Darwin, estate of. Samuel A. Pratt, trustee. Petition to sell real estate under will, and turn over proceeds to New England Christian Association. Attorney-General waived right to be heard.

Curtis, William, estate of. Chas. S. Henry *et al.*, trustees. Petition for allowance of first and second accounts of trustees.

Fyfe, William E., estate of. Mary J. Fyfe, executrix. Petition for decree declaring null and void a devise of real estate for some benevolent object. Pending.

Sawtell, Charles F., administrator, *v.* the Board of Ministerial Aid *et al.* Petition for instructions. Decree.

Tainter, Nahum, *et al. v.* Malcolm G. Clark *et al.*, trustees. Bill in equity to declare void a trust under will of Ephraim Copeland. Pending.

The following cases have been brought for alleged land damages incurred in the alteration of grade crossings. The Commonwealth, being obliged under the statutes to pay at least twenty-five per cent. of the expenses incurred in the alteration of all grade crossings, has in all cases been made a party thereto.

Mary Casey *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.

Mary Simpson *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.

F. R. Ellwell *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.

Elizabeth N. Thompson *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.

John A. Partridge *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.

- William M. Trow *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.
- Charles P. Damon *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.
- John A. Kearns *v.* Connecticut River Railroad *et als.* Superior Court, Hampshire County. Pending.
- Arthur C. Guilford *v.* New Haven & Northampton Company *et als.* Superior Court, Hampshire County. Pending.
- William F. Kingsley *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.
- Timothy Sullivan *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.
- William J. Hall *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.
- Robert Monsey *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.
- Martha E. Dickerson *v.* Boston & Maine Railroad *et als.* Superior Court, Hampshire County. Pending.
- John A. Keaines *v.* Boston & Maine Railroad *et al.* Superior Court, Hampshire County. Pending.
- Timothy Sullivan *v.* City of Northampton *et als.* Superior Court, Hampshire County. Pending.
- Commonwealth of Massachusetts *v.* City of Boston *et als.* Superior Court, Suffolk County. Pending.
- Commonwealth of Massachusetts *v.* City of Boston *et als.* Superior Court, Suffolk County. Pending.
- Robert Codman *et als. v.* New England Railroad Company *et als.* Superior Court, Suffolk County. Pending.
- City of Boston *v.* Boston Wharf Company *et als.* Superior Court, Suffolk County. Pending.
- Bridget Ballentine *et al. v.* Town of Gardner. Superior Court, Worcester County. Pending.

SUITS CONDUCTED BY THE ATTORNEY-GENERAL IN BEHALF OF STATE BOARDS AND COMMISSIONS.

The following cases have been reported to this department by State boards and commissions, to be conducted by the Attorney-General or under his direction, pursuant to the provisions of St. 1856, c. 490:—

1. METROPOLITAN PARK COMMISSION.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by the said commission.

Aaron D. Weld, Francis C. Welch, trustees, *v.* Commonwealth. Suffolk County. Trial by jury. Verdict for petitioner, for \$5,000.

George W. Fifield, administrator, *et al.* *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. This case, together with all suits by Fifield and McClellan *v.* Commonwealth and Boston, Revere Beach & Lynn Railroad, has been settled for \$40,300 flat.

George W. Fifield, administrator, *v.* Boston Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

George W. Fifield, administrator, *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

George W. Fifield, administrator, *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

George W. Fifield, administrator, *v.* Commonwealth. Suffolk County. Settled.

Arthur D. McClellan *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

George W. Fifield, administrator, *v.* Commonwealth. Suffolk County. Settled.

George W. Fifield, administrator, *et al.* *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

George W. Fifield, administrator, *et al.* *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

George W. Fifield, administrator, *et al.* *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

- Arthur D. McClellan *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.
- George S. Lee, trustee, *et al.* *v.* Boston & Maine Railroad Company. Middlesex County. Pending.
- Charles E. Dearborn *v.* Commonwealth. Suffolk County. Trial by jury. Verdict, \$5,655.50.
- President and Fellows of Harvard College *v.* Commonwealth. Suffolk County. Settled.
- John E. Cassidy *v.* Commonwealth. Middlesex County. Trial by jury. Verdict, \$25,735.13. Petitioner excepted. Argued before Supreme Judicial Court. Exceptions overruled.
- John E. Cassidy *v.* Commonwealth. Middlesex County. Trial by jury. Verdict, \$9,373 66. Petitioner excepted. Argued before Supreme Judicial Court. Exceptions overruled.
- John E. Cassidy *v.* Commonwealth. Suffolk County. Trial by jury. Verdict, \$84,136.45 and costs.
- Eugene W. Graves *et al.* *v.* Commonwealth. Norfolk County. Trial by jury. Verdict for petitioner, \$4,881.80.
- Joseph O. Bullard *v.* Commonwealth. Suffolk County. This case and one below settled for \$2,000 and costs.
- Willard A. Bullard *v.* Commonwealth. Suffolk County. Settled.
- Ezra C. Dudley *v.* Commonwealth. Norfolk County. Pending.
- George W. Fifield, administrator, *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.
- Arthur D. McClellan *v.* Commonwealth. Suffolk County. Settled.
- John McMahon *v.* Commonwealth. Suffolk County. Settled.
- Lynn & Boston Railway Company *v.* Commonwealth. Suffolk County. Pending.
- Boston & Revere Electric Street Railway Company *v.* Commonwealth. Suffolk County. Pending.
- John B. Solari *v.* Commonwealth. Suffolk County. This case and three others, Solari *v.* Boston, Revere Beach & Lynn Railroad Company, settled for \$4,500.
- Lucy V. Hayford, executrix, *v.* Commonwealth. Suffolk County. Pending. Settled by Park Commissioners.
- Alvin C. Norcross *v.* Commonwealth. Suffolk County. Settled for \$500.
- Louis V. Bronsdon *et als.* *v.* Commonwealth. Norfolk County. Settled by Board for \$400.
- Lemuel Crossman *et al.* *v.* Commonwealth. Norfolk County. Settled for \$2,925.
- Elijah George *v.* Commonwealth. Norfolk County. This case and the following one settled for \$5,000.
- Elijah George *v.* Commonwealth. Norfolk County. Settled.

James W. Brodbine *v.* Commonwealth. Suffolk County. Trial by jury. Verdict for petitioner, \$11,125.00.

John McMahon *v.* Commonwealth. Suffolk County. Trial by jury. Verdict for petitioner, \$488.

Arthur D. McClellan *v.* Commonwealth. Suffolk County. Settled.

John McMahon *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.

Emroy W. Braman *v.* Commonwealth. Suffolk County. Trial by jury. Verdict, \$14,435.00.

Moses S. Case, trustee, *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. This case and one below settled for \$2,600.

Moses S. Case, trustee, *v.* Boston & Maine Railroad Company. Middlesex County. Settled.

Frederick T. Hurley *v.* Boston, Revere Beach & Lynn Railroad Company. Suffolk County. Settled.

Anna J. Derrington *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Trial before county commissioners. Award, \$354.07.

Saco and Biddeford Savings Institution *v.* Commonwealth. Norfolk County. Settled, \$1,325.

Oliver Ames *et al.* *v.* City of Somerville. Middlesex County. Pending.

Jane Putnam *et al.* *v.* Boston & Maine Railroad Company. Suffolk County. Pending.

Jane Putnam *et al.* *v.* Boston, Revere Beach & Lynn Railroad Company. Suffolk County. Pending.

Louis V. Bronsdon *v.* Commonwealth. Norfolk County. Settled for \$400.

Lemuel Crossman *et al.* *v.* Commonwealth. Norfolk County. Settled for \$2,925.

Washington G. Benedict *v.* Commonwealth. Suffolk County. Dismissed.

George S. Lee *et al.* *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Pending.

Mary E. McCarthy, guardian, *v.* Commonwealth. Middlesex County. Settled for \$2,528.70.

A. Selwyn Lynde *v.* Commonwealth. Middlesex County. Pending.

John B. Solari *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

John B. Solari *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

John B. Solari *v.* Boston, Revere Beach & Lynn Railroad Company. Middlesex County. Settled.

- George W. Chipman, assignee, *v.* Commonwealth. Middlesex County. Pending.
- Helen D. Johnson *v.* Commonwealth. Middlesex County. Pending.
- William H. Wrenn *v.* Commonwealth. Middlesex County. Pending.
- John P. Kuenzel *v.* Commonwealth. Middlesex County. Pending.
- Mary E. Warner *v.* Commonwealth. Middlesex County. Pending.
- Charles B. Wilson *v.* Commonwealth. Middlesex County. Pending.
- Lorenzo Noble *v.* Commonwealth. Middlesex County. Pending.
- Mary A. Gill *v.* Commonwealth. Middlesex County. Pending.
- Boston & Maine Railroad Company *v.* Commonwealth. Middlesex County. Settled by Park Commissioners.
- John Sheehan *v.* Commonwealth. Suffolk County. Pending.
- Alvin C. Norcross *v.* Commonwealth. Suffolk County. Settled for \$100 flat.
- Daniel Shea *v.* Commonwealth. Norfolk County. Settled for \$10,000.
- Mary E. Emerson *v.* Commonwealth. Middlesex County. Pending.
- Francis J. Ross *et al.* *v.* Commonwealth. Middlesex County. Pending.
- George B. Bigelow, trustee, *v.* Commonwealth. Middlesex County. Pending.
- Caroline H. Conant *v.* Commonwealth. Middlesex County. Pending.
- Albert Brackett *v.* Commonwealth. Middlesex County. Pending.
- Frances Corse *v.* Commonwealth *et al.* Middlesex County. Pending.
- Marland L. Pratt *v.* Commonwealth. Middlesex County. Pending.
- Louis P. Ober *v.* Commonwealth. Norfolk County. Pending.
- Dennis W. Mahoney *et al.* *v.* Commonwealth. Norfolk County. Pending.
- Henry B. Chandler *v.* Commonwealth. Norfolk County. Pending.
- Adam Reinhard *et al.* *v.* Commonwealth. Middlesex County. Pending.
- Henry J. Alther *v.* Commonwealth. Middlesex County. Pending.
- Julia Alther *v.* Commonwealth. Middlesex County. Pending.
- Anastatia Kelly *v.* Commonwealth. Suffolk County. Pending.

- Harvard College *v.* Commonwealth. Suffolk County. Pending.
- John R. Whitney *et al.*, trustees, *v.* Commonwealth. Middlesex County. Pending.
- Alice F. Whitney *v.* Commonwealth. Middlesex County. Pending.
- Arthur E. Whitney *et al.* *v.* Commonwealth. Middlesex County. Pending.
- William Lowe *v.* Commonwealth. Norfolk County. Pending.
- August Damm *et al.* *v.* Commonwealth. Middlesex County. Pending.
- E. Munz *et al.* *v.* Commonwealth. Middlesex County. Pending.
- Paul O. Kaerger *et al.* *v.* Commonwealth. Middlesex County. Pending.
- Hannah J. Heffer *et al.* *v.* Commonwealth. Middlesex County. Pending.
- Louis V. Bronsdon *et al.* *v.* Commonwealth. Norfolk County. Pending.
- Charles A. Hale *v.* Commonwealth. Middlesex County. Pending.
- Frederick M. Crehore *et al.* *v.* Commonwealth. Middlesex County. Pending.
- James W. Brodbine *v.* Commonwealth. Suffolk County. Pending.
- William A. Bell, trustee, *v.* Commonwealth. Middlesex County. Pending.
- Jeremiah McCarthy, heirs of, *v.* Commonwealth. Middlesex County. Pending.
- John W. Dolan *v.* Commonwealth. Middlesex County. Pending.
- Alice A. Gould *v.* Commonwealth. Middlesex County. Pending.
- Alice A. Gould *et al.* *v.* Commonwealth. Middlesex County. Pending.
- Michael Shanahan *v.* Commonwealth. Middlesex County. Pending.
- Edward T. Harrington *et al.* *v.* Commonwealth. Middlesex County. Settled for \$3,500.
- Mary A. Emerson *v.* Commonwealth. Middlesex County. Pending.

2. METROPOLITAN SEWERAGE COMMISSION.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of rights and easements in lands by said commission.

- City of Boston *v.* Commonwealth. Suffolk County. Pending.
- Amos Stone *et al.* *v.* Commonwealth. Suffolk County. Pending.

- John Griffin v. Commonwealth.** Suffolk County. Dismissed.
- Nicholas J. Penney v. Commonwealth.** Middlesex County. Verdict ordered for defendant and case reported to full court. Verdict set aside and case ordered to stand for trial. Reported in 173 Mass. 507. Settled for \$1,850.
- Joseph Stone et al. v. Commonwealth.** Suffolk County. Pending.
- Joseph Stone et al. v. Commonwealth.** Middlesex County. Pending.
- J. Eugene Cochrane v. Commonwealth.** Norfolk County. Trial by jury. Verdict for petitioner for \$11,445. Defendant excepted. Argued before full court. Pending.
- Boston v. Kingman et al.** Suffolk County. Pending.
- Albert Brackett v. Commonwealth.** Middlesex County. Settled by agreement for \$2,250.
- John Booth et al. v. Commonwealth.** Suffolk County. Trial before three justices of Supreme Judicial Court. Finding for defendant.
- Margaret Noon v. Commonwealth.** Suffolk County. Pending.
- John Krug v. Commonwealth.** Suffolk County. Pending.
- Annette Richards et al. v. Commonwealth.** Suffolk County. Pending.
- John Sheehan v. Commonwealth.** Suffolk County. Referred to an auditor. Pending.
- Association of the Evangelical Lutheran Church for Works of Mercy v. Commonwealth.** Suffolk County. Pending.
- Joseph Stone et als. v. Commonwealth.** Suffolk County. Pending.
- Holyhood Cemetery Association v. Commonwealth.** Suffolk County. Pending.
- Henry P. Nawn v. Commonwealth.** Suffolk County. Pending.
- Boston v. Commonwealth.** Suffolk County. Pending.
- Jasper W. Stone et al., administrators, v. Commonwealth.** Suffolk County. Pending.
- Hosea Kingman et al., petitioners.** Pending.

3. METROPOLITAN WATER BOARD.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of rights and easements in lands by said commission.

- James W. McDonald, executor, and Susan M. Moore v. City of Boston.** Worcester County. Dismissed without costs.
- Edna R. Hess and Lydia A. Rice, mortgagee, v. City of Boston.** Worcester County. Settled by Board.

James W. McDonald, executor, Susan M. Moore and De Clinton Nichols *v.* City of Boston. Worcester County. Dismissed without costs.

De Clinton Nichols *et al.* *v.* City of Boston. Worcester County. Pending.

De Clinton Nichols *et al.* *v.* City of Boston. Worcester County. Pending.

Josephine Burnett, Henry Burnett *et al.*, trustees, *v.* City of Boston. Worcester County. This case, including all other Burnett cases pending against Commonwealth and city of Boston, settled for \$25,000.

Josephine Burnett *et al.*, trustees, *v.* City of Boston. Worcester County. Settled.

Charles A. Woods *v.* City of Boston. Worcester County. Settled by Board.

Josephine B. Kidder *v.* Commonwealth. Worcester County. Trial before an auditor. Finding of \$25 for petitioner. Trial by jury. Verdict, \$30, without interest.

Harry Burnett *et als.* *v.* Commonwealth. Superior Court. Settled.

Margaret E. Sargent *v.* Commonwealth. Worcester County. Pending.

Hannah McAndrew *v.* Commonwealth. Worcester County. Pending.

Joseph Burnett *v.* City of Boston. Worcester County. Settled.

Ann Moran *et al.* *v.* Commonwealth. Worcester County. Dismissed by agreement.

Mary L. Ballou, trustee, *v.* Commonwealth. Worcester County. Settled for \$1,833.

John J. Clark *v.* Commonwealth. Worcester County. Settled.

John L. Ryard *v.* Commonwealth. Worcester County. Settled for \$1,830.

David O'Donnell *v.* Commonwealth. Worcester County. Pending.

David O'Donnell *v.* Commonwealth. Worcester County. Pending.

John F. Philbin *v.* Commonwealth. Worcester County. Dismissed by agreement.

Joseph L. Perry *v.* Commonwealth. Worcester County. Pending.

Timothy Fisher *v.* Commonwealth. Worcester County. Pending.

Joseph H. Denner *v.* Commonwealth. Worcester County. Dismissed by agreement.

Peter Christian *v.* Commonwealth. Worcester County. Pending.

Oliver Ann Baker *v.* Commonwealth. Worcester County. Pending.

Oliver Ann Baker *v.* Commonwealth. Middlesex County. Pending.

Charles W. Peet *v.* Commonwealth. Worcester County. Pending.

Josephine B. Kidder *v.* Commonwealth. Worcester County. Trial before an auditor. Finding of \$30 for petitioner. Trial by jury. Verdict, \$36, without interest.

Bridget Kittredge *v.* Commonwealth. Worcester County. Pending.

Felix Nugent *v.* Commonwealth. Worcester County. Pending.

Frederick W. Richardson *v.* Commonwealth. Worcester County. Settled for \$340.

John F. Philbin *v.* Commonwealth. Worcester County. Dismissed by agreement.

Thomas H. O'Connor *v.* Commonwealth. Worcester County. Pending.

George Murrman *v.* Commonwealth. Worcester County. Settled for \$7,250.

Robert Cunningham *et al.* *v.* Commonwealth. Worcester County. Trial by jury. Verdict, \$10,154.44, interest and costs.

Hannah E. Cunningham *v.* Commonwealth. Worcester County. Settled by agreement for judgment, \$1, interest and costs.

Julia Kittredge *v.* Commonwealth. Worcester County. Pending.

Thomas Connors *v.* Commonwealth. Middlesex County. Pending.

Town of Southborough *v.* Commonwealth. Worcester County. Pending.

Addison Johnson, executor, *v.* Commonwealth. Worcester County. Pending.

Burnett *et al.*, trustees, *v.* Commonwealth. United States Supreme Court. Writ of error. Settled.

Israel G. Howe *v.* Commonwealth. Worcester County. Pending.

Charles L. Johnson *v.* Commonwealth. Worcester County. Pending.

Charles F. Choate *v.* Commonwealth. Worcester County. Dismissed by agreement.

Josephine Burnett *et als.*, trustees, *v.* Commonwealth. Worcester County. Settled.

Charles B. Sawin *v.* Commonwealth. Worcester County. Pending.

William H. Buck *v.* Commonwealth. Worcester County. Pending.

William H. Buck *v.* Commonwealth. Middlesex County. Pending.

Eliza Barnes *v.* Commonwealth. Worcester County. This case, together with another brought by same petitioner, settled for \$950.

Joseph Leonard *v.* Commonwealth. Worcester County. Tried before auditor. Settled for \$490.

Henry O. Sawyer *et als.* *v.* Metropolitan Water Board and the Commonwealth. Worcester County. Pending.

Elizabeth S. Earle *v.* Commonwealth. Worcester County. Pending.

William A. Earle *v.* Commonwealth. Worcester County. Pending.
 Robert Cunningham *et al.* *v.* Commonwealth. Worcester County.
 Pending.

Alice Erning *et al.* *v.* Commonwealth. Worcester County. Set-
 tled for \$2,600.

Eliza Barnes *v.* Commonwealth. Worcester County. Settled.

Nashua River Paper Company *et al.* *v.* Commonwealth. Middle-
 sex County. Pending.

Nashua River Paper Company *et al.* *v.* Commonwealth. Worces-
 ter County. Pending.

Boston & Albany Railroad Company *v.* Commonwealth. Suffolk
 County. Pending.

Margaret F. Tonry *v.* Commonwealth. Worcester County.
 Pending.

Michael Flaherty *v.* Metropolitan Water Board. Middlesex County.
 Settled by agreement for \$1,000.

Margaret M. Cain *v.* Commonwealth. Worcester County.
 Pending.

Howard S. Shepard *v.* Commonwealth. Worcester County.
 Pending.

Howard S. Shepard *v.* Commonwealth. Worcester County.
 Pending.

Boston & Albany Railroad, petitioner. Middlesex County.
 Pending.

Jacob M. Mason *v.* Medford. Suffolk County. Pending.

Jacob M. Mason *v.* Commonwealth. Suffolk County. Pending.

City of Boston *v.* Commonwealth. Norfolk County. Pending.

Framingham Water Company *v.* Commonwealth. Middlesex
 County. Pending.

Chas. U. Cotting *et als.* *v.* Commonwealth. Worcester County.
 Pending.

Julia Kittredge *et als.* *v.* Commonwealth. Worcester County.
 Pending.

Mary J. Hensby *v.* Commonwealth. Middlesex County. Pending.

John Burns *v.* Commonwealth. Middlesex County. Pending.

Lillian F. Pullen *v.* Commonwealth. Middlesex County. Pending.

Harriet Wilder *v.* Commonwealth. Worcester County. Pending.

Thomas Grady *v.* Commonwealth. Worcester County. Pending.

Guiseppe Dondero *et als.* *v.* Commonwealth. Worcester County.
 Pending.

Timothy J. Lynch *v.* Commonwealth. Worcester County.
 Pending.

Medford *v.* Commonwealth. Middlesex County. Pending.

Melrose *v.* Commonwealth. Middlesex County. Pending.

Malden v. Commonwealth. Middlesex County. Pending.

Malden, Medford, Melrose v. Commonwealth. Middlesex County. Pending.

4. MASSACHUSETTS HIGHWAY COMMISSION.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by said commission.

Rebecca Booth v. Commonwealth. Plymouth County. Trial by jury. Verdict for petitioner, \$135.70.

J. B. Haveland v. Commonwealth. Suffolk County. Pending.

George H. Ramsdell v. Ashby. Middlesex County. Entry of neither party.

Charlotte E. Gould v. Commonwealth. Worcester County. Pending.

Eliza S. Graves et al. v. Commonwealth. Essex County. Pending.

Horace B. Taylor v. Commonwealth. Plymouth County. Pending.

Isaac C. Wyman v. Commonwealth. Essex County. Pending.

John E. Rice et al. v. Commonwealth. Middlesex County. Pending.

Cephas Wadsworth v. Commonwealth. Norfolk County. Pending.

5. BOARD OF HARBOR AND LAND COMMISSIONERS.

Petitions to the Superior Court for assessment of damages caused by the taking of land by said commissioners.

East Boston Company v. Commonwealth. Suffolk County. Pending.

James H. Stark et al. v. Commonwealth. Suffolk County. Settled for \$1,441.25.

Anna L. Jeffries v. Commonwealth. Suffolk County. Pending.

Thos. M. Babson et al. v. Commonwealth. Suffolk County. Settled for \$1,625.

6. MISCELLANEOUS CASES FROM ABOVE COMMISSIONS.

Mary E. Connolly v. Charles G. Craib. Action of tort in the Superior Court, Suffolk County, to recover damages for personal injuries alleged to have been sustained by an employee of the contractor in the construction of the metropolitan sewer, the defendant being the inspector employed by the Metropolitan Sewerage Commissioners. Pending.

Mary Rohan v. Commonwealth. Petition to the Superior Court for Suffolk County in the nature of an action of tort for personal injuries alleged to have been sustained in the construction of a section of the metropolitan sewer. Pending.

Willard G. Nash v. Commonwealth and S. Casparis. Bill in equity in the Superior Court for Suffolk County to compel the Commonwealth to pay petitioner certain moneys due from it to Casparis and alleged to be due from Casparis to petitioner. Demurrer filed. Demurrer sustained. Argued before the Supreme Judicial Court. Demurrer overruled. Reported in 54 N. E. Rep. 865.

Francis D. Newton *et al.* v. Henry H. Sprague *et als.* Petition to Superior Court, Suffolk County, in the nature of an action of tort to recover damages caused by the alleged filling up of a well belonging to plaintiffs. Pending.

Elmore E. Locke v. Michael Tallent *et al.* and Metropolitan Park Commissioners, trustees. Action of contract in the Municipal Court of Suffolk County. 'Trustees' answer filed. Dismissed by agreement.

H. Burr Crandall v. Charles Price, Superintendent. Action of tort for conversion. Superior Court, Middlesex County. Pending.

William H. Bent *et al.* v. Woodward Emery *et als.* Petition to the Supreme Judicial Court for Suffolk County for a writ of injunction to restrain defendants from dredging out South Bay. Argued before full bench. Decree for plaintiff.

Commonwealth v. Charles Linnehan. Middlesex County. Superior Court. Breach of contract growing out of construction of metropolitan sewer in Chelsea. Pending.

Commonwealth v. John Sullivan. Middlesex County. Superior Court. Breach of contract growing out of construction of metropolitan sewer in Chelsea. Pending.

7. STATE BOARD OF CHARITY.

(a) Actions of contract pending in the Superior Court for Suffolk County to recover charges for the support of insane paupers in State insane hospitals, under the provisions of Pub. Sts., c. 87, § 32.

Geo. A. Marden, Treasurer, v. City of Cambridge. Suffolk County. Pending.

Same v. Same. Suffolk County. Pending.

Same v. Same. Suffolk County. Pending.

Same v. Same. Suffolk County. Pending.

Same v. Town of Peabody. Suffolk County. Pending.

Same v. City of Waltham. Suffolk County. Pending.

Henry M. Phillips, Treasurer, v. Town of Reading. Suffolk County. Pending.

Same *v.* City of Worcester. Suffolk County. Pending.

Same *v.* City of Cambridge. Suffolk County. Pending.

Same *v.* City of Quincy *et al.* Suffolk County. Pending. (This case has been discontinued against Quincy, and now stands against the city of Boston.)

Same *v.* Town of Stow. Suffolk County. Pending.

Edward P. Shaw, Treasurer, *v.* City of Boston. Suffolk County.
Settled for \$114.21.

Edward P. Shaw, Treasurer, *v.* Esau Cooper. Middlesex County.
Pending.

E. P. Shaw, Treasurer, *v.* Town of Dedham. Suffolk County.
Pending.

(b) Bastardy complaints brought under Pub. Sts., c. 85.

Ellen F. Walsh *v.* Thomas B. Hanlon. Superior Court, Suffolk County. Pending.

Jennie Harley *v.* William Minkle. Superior Court, Suffolk County.
Verdict of guilty by consent. Defendant committed to jail.
Pending.

Mary Ann Mulligan *v.* William Dobbins. Roxbury District Court.
Defendant bound over to Superior Court. Dismissed.

Celia Harkins *v.* Walter Harrington. First District Court; Eastern Middlesex. Hearing. Defendant bound over to Superior Court. Pending.

MISCELLANEOUS CASES.

George H. Titcomb *v.* Cape Cod Ship Canal Company, George A. Marden, Treasurer, *et al.* Petition for injunction to restrain the Treasurer of the Commonwealth from the payment of money under St. 1888, c. 259, and St. 1891, c. 397. Answer filed. Pending.

Commonwealth, by Board of Commissioners of Savings Banks, *v.* Suffolk Trust Company. Petition for injunction and appointment of receiver. Injunction issued. J. Haskell Butler appointed receiver. Decree.

Commonwealth *ex rel.* Savings Bank Commissioners *v.* Stockbridge Savings Bank. Petition for injunction and appointment of receiver. Injunction issued, and F. A. Hobbs appointed receiver. First dividend of thirty-three and one-third per cent. paid. Second dividend of sixteen and two-thirds per cent. decreed by the court. F. A. Hobbs was removed from the office of receiver by the court, and after a hearing was sentenced to six months' imprisonment in jail at Boston for contempt of court. He is now under bond to answer to an indictment for embezzlement found against him by the grand jury of Berkshire County. William C. Spaulding of West Stockbridge was appointed by the court receiver in place of Mr. Hobbs. The new receiver has declared a dividend of sixteen per cent. Final decree.

George S. Merrill, Insurance Commissioner, *v.* the Commonwealth Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and a receiver under the provisions of section 7 of chapter 522 of the Acts of 1894. Injunction issued, and William B. Stevens, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* the Suffolk Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and appointment of a receiver, under the provisions of section 7 of chapter 522 of the Acts of 1894. Injunction issued, and James C. Davis, Esq., appointed receiver. Pending.

Starkes Whiton *et als.*, Board of Savings Bank Commissioners, petitioners, v. Globe Investment Company. Petition to the Supreme Judicial Court for Suffolk County, under the provisions of chapter 387 of the Acts of 1888, for an injunction and receiver. Injunction granted, and Henry A. Wyman appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, v. Patrons' Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Robert H. Leland, Esq., appointed receiver. Final decree.

George S. Merrill, Insurance Commissioner, v. the Melrose Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Alpheus Sanford, Esq., appointed receiver. Pending.

Commonwealth, by the Board of Savings Bank Commissioners, v. Brookfield Savings Bank. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and George W. Johnson appointed receiver. Pending.

Selectmen of the Town of Bourne, petitioners for the changing of a bridge on the New York, New Haven & Hartford Railroad. Pub. Sts., c. 112, § 130. Pending.

George S. Merrill, Insurance Commissioner, v. Bay State Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Herbert Parker, Esq., appointed receiver. Pending.

Commonwealth, by the Board of Savings Bank Commissioners, v. the Millis Savings Bank. Petition to the Supreme Judicial Court in Suffolk County for an injunction and the appointment of a receiver. Final decree.

George S. Merrill, Insurance Commissioner, v. Wachusett Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and a receiver under the provisions of St. 1894, c. 522, § 7. Injunction issued, and Henry W. Ware, Esq., appointed receiver. Final decree.

George S. Merrill, Insurance Commissioner, v. Guardian Life Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Frank D. Allen, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Security Live Stock Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Alpheus Sanford, Esq., appointed receiver. Final decree.

Richard P. O'Reily *v.* Samuel Dalton *et als.* Petition to the Supreme Judicial Court for Suffolk County for a writ of *certiorari*, claiming want of jurisdiction by the board appointed under St. 1893, c. 367, § 65, in the matter of the reorganization of the Eighth Regiment of Infantry, M. V. M. Answer. Pending.

Commonwealth, by the Board of Savings Bank Commissioners, *v.* the Union Loan and Trust Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction granted and Hon. Samuel W. McCall appointed temporary receiver. Interlocutory decree. Final decree.

Commonwealth, by the Board of Savings Bank Commissioners, *v.* the Miners' Savings Bank. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver under the provisions of St. 1894, c. 317, § 6. Injunction issued and served. Pending.

Attorney-General *ex rel.* Board of Harbor and Land Commissioners *v.* George H. Ellis. Information in the Supreme Judicial Court for Middlesex County to protect the waters of a great pond under St. 1888, c. 318. Answer. Case referred to a master to find facts, etc., and report. Pending.

George S. Merrill, Insurance Commissioner, *v.* Eastern Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Fred H. Kidder, Esq., appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Suffolk Mutual Accident Association. Petition to the Supreme Judicial Court for Suffolk County for an injunction and a receiver under the provisions of St. 1896, c. 515, § 6. Injunction issued, and George S. Merrill appointed receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Franklin Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Pending.

George S. Merrill, Insurance Commissioner, *v.* Continental Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Edward I. Baker, Esq., of Boston appointed receiver. Final decree.

George S. Merrill, Insurance Commissioner, *v.* the Old Colony Mutual Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and William B. French, Esq., of Boston appointed receiver. Final decree.

Clara J. Sargent *v.* State Board of Lunacy and Charity. Superior Court, Essex County. Appeal on a complaint charging neglect of children under St. 1882, c. 181. Appearance entered. Pending.

George S. Merrill, Insurance Commissioner, *v.* Eagle Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. R. D. Weston-Smith, Esq., of Boston appointed receiver. Pending.

Joseph F. Scott, superintendent, *v.* Phoenix Rattan Company and Eben D. Jordan *et al.*, trustees. Action of contract, Superior Court, Suffolk County. Company petitioned into insolvency after entry of writ. Claim proved. Pending.

Benjamin F. Bridges, warden, *v.* Phoenix Rattan Company and Eben D. Jordan *et al.*, trustees. Action of contract, Superior Court, Suffolk County. Company petitioned into insolvency after entry of writ. Edgar N. Hill, Esq., of Boston, and Joseph F. Scott, Esq., of Concord, appointed assignees. Claim proved. Pending.

Richard Graham *v.* Cattle Commissioners, Superior Court, Essex County. Petition for assessment of damages for killing horse. Appearance entered. Motion filed to dismiss. Settled for \$35.

Attorney-General *ex rel.* Geo. S. Merrill, Insurance Commissioner, *v.* Massachusetts Benefit Life Association. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Arthur Lord, Esq., and Alfred S. Woodworth, Esq., both of Boston, appointed permanent receivers. Pending.

Frank O. Twitchell *v.* the Security Savings and Loan Association and Edward P. Shaw, Treasurer. Superior Court, Suffolk County. Master appointed. Final decree.

Horatio G. Herrick, Treasurer Danvers Hospital, *v.* Melancthon Hanford *et al.* Action of contract to recover board at hospital. Settled.

Charles Endicott, Commissioner of Corporations, *v.* Jablochkoff Electric Lighting Company of New England. Petition to the Supreme Judicial Court for Suffolk County for dissolution under Pub. Sts., c. 106, § 55. Pending.

George S. Merrill, Insurance Commissioner, v. New England Mutual Fire Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Henry A. Wynne, Esq., of Boston appointed receiver. Final decree.

Henry O. Smith et al. v. Inhabitants of Leicester and the Commonwealth. Bill in equity in the Superior Court for Worcester County to restrain town officers from raising money to pay expenses for damages caused by construction of State highway in Leicester. Appearance filed. Pending.

Attorney-General ex rel. Frederick L. Cutting, Insurance Commissioner, v. New England Live Stock Insurance Company. Petition to the Supreme Judicial Court for Suffolk County for an injunction and the appointment of a receiver. Injunction issued, and Charles Walcott, Esq., of Cambridge appointed receiver. Final decree.

Attorney-General ex rel. Frederick L. Cutting, Insurance Commissioner, v. Mercantile Mutual Accident Association. Petition to the Supreme Judicial Court for Suffolk County for an injunction and receiver. Injunction granted, and C. E. Shattuck of Boston appointed receiver. Final decree.

Attorney-General ex rel. Frederick L. Cutting, Insurance Commissioner, v. Bay State Beneficiary Association, of Westfield. Petition to the Supreme Judicial Court for Suffolk County for an injunction and appointment of receiver. Injunction granted, and Henry C. Hyde, Esq., and Henry C. Bliss, Esq., both of West Springfield, appointed temporary receivers. Pending.

Attorney-General ex rel. Frederick L. Cutting, Insurance Commissioner, v. World Accident Insurance Company. Petition to Supreme Judicial Court for Suffolk County for an injunction and a receiver. Injunction granted, and T. N. Perkins of Boston appointed receiver. Pending.

Attorney-General ex rel. Frederick L. Cutting, Insurance Commissioner, v. the Massachusetts Masonic Life Association. Petition to the Supreme Judicial Court of Suffolk County for an injunction and receiver under St. 1845, c. 515, § 6. Injunction granted, and Jonathan Barnes, Esq., of Springfield, appointed receiver. Pending.

Trustees of the Worcester Lunatic Hospital v. Town of Ware. Action of contract for the board of Hiram L. Wood, a patient in said hospital. Referred to Herbert Parker, district attorney. Pending.

Commonwealth v. the Boston Terminal Company. Two petitions to Superior Court of Suffolk County for assessment of damages for land taken for new South Union Station. Pending.

Attorney-General *ex rel.* Insurance Commissioner v. Berkshire Health and Accident Association. Information praying for an injunction and the appointment of a receiver. Injunction granted, and Alpheus Sanford, Esq., of Boston appointed receiver. Pending.

Frederick L. Cutting, Insurance Commissioner, v. Industrial Mutual Accident Association. Petition to the Supreme Judicial Court for an injunction and the appointment of a receiver. Injunction granted. Company allowed to reinsure its risks.

Commonwealth, by the Board of Savings Bank Commissioners, v. the Hampshire Savings Bank. Petition to the Supreme Judicial Court for an injunction and the appointment of a receiver. Injunction granted, and Richard W. Irwin, Esq., and Benjamin E. Cook, Jr., Esq., were appointed receivers. Pending.

Attorney-General v. the Equitable Accident Insurance Association. Petition to the Supreme Judicial Court for an injunction and the appointment of a receiver. Injunction issued, and Wade Keyes, Esq., of Boston appointed receiver. Pending.

Commonwealth v. Board of Public Works of Woburn. Violation of civil service rules. Referred to District Attorney Frederick N. Wier. Pending.

Commonwealth v. Board of Water Commissioners of Chicopee. Violation of civil service rules. Referred to District Attorney Charles L. Gardner. Pending.

Attorney-General *ex rel.* Insurance Commissioner v. Order of Fraternal Aid. Petition to the Supreme Judicial Court for an injunction and the appointment of a receiver. Injunction granted, and Winthrop H. Wade, Esq., of Boston appointed receiver. Pending.

John A. MacDonald v. Commonwealth of Massachusetts. Petition to the Supreme Judicial Court of Suffolk County for a writ of error to reverse a judgment rendered for the Commonwealth on an indictment charging the plaintiff with forging and uttering certain checks. Judgment affirmed. Reported in 178 Mass. 322. Case taken to United States Supreme Court by writ of error. Pending.

Frederick L. Cutting, Insurance Commissioner, v. the Greylock Beneficiary. Petition, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and A. A. Folsom of Chelsea appointed receiver. Pending.

Selectmen of Danvers v. Trustees of Danvers Insane Hospital. Petition for the appointment of three commissioners under St. 1898, c. 564, to determine the sum to be paid by the Commonwealth for water provided to the Danvers Insane Hospital by the town of Danvers. George A. Blaney, Edwin Dresser and William Wheeler appointed commissioners. Pending.

Attorney-General *ex rel.* Insurance Commissioner v. Ideal Benefit Association. Petition to the Supreme Judicial Court of Suffolk County for an injunction and the appointment of a receiver. Injunction granted, and Alden P. White of Salem appointed receiver. Final decree.

Clarence Murphy v. Commonwealth. Petition to the Supreme Judicial Court for a writ of error. Argued before full bench. Decision ordering sentence to be reversed and petitioner to be resentenced under the law as it was prior to the passage of St. 1895, c. 504. Reported in 172 Mass. 264. Prisoner sentenced accordingly. Exceptions taken. Argued before full bench. Exceptions overruled. Reported in 54 N. E. Rep. 860. Case taken to United States Supreme Court by writ of error. Pending.

Frederick L. Cutting, Insurance Commissioner, v. South Shore Masonic Mutual Relief Association of Massachusetts. Petition to the Supreme Judicial Court for Suffolk County, under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and J. H. Flint appointed receiver. Pending.

Commonwealth by its Board of Savings Bank Commissioners v. Framingham Savings Bank. Petition to the Supreme Judicial Court for Suffolk County under St. 1894, c. 317, § 5, for an injunction and the appointment of a receiver. Injunction issued, and P. H. Cooney and A. V. Harrington appointed receivers. Pending.

Globe Insurance Company v. Lexington. An action of contract in the Superior Court for Suffolk County for compensation for injuries alleged to have been sustained by the acts of the Gypsy Moth Commissioners. Trial before Bond, J. Finding for the defendant and report to the full court. Argued. Judgment on finding for defendant. Reported in 173 Mass. 6.

Frederick L. Cutting, Insurance Commissioner, v. Supreme Council of United Fellowship. Petition to the Supreme Judicial Court for Suffolk County under St. 1895, c. 340, for an injunction and the appointment of a receiver. Injunction issued, and Oliver Shorer, Esq., of Boston appointed receiver. Pending.

Attorney-General *ex rel.* Insurance Commissioner v. Massachusetts National Life Association. Petition to the Supreme Judicial Court for Suffolk County, under St. 1896, c. 515, § 6, for an injunction and the appointment of a receiver. Injunction issued. G. Kress appointed receiver. Pending.

Diego Le Donne, petitioner. Petition to the Supreme Judicial Court for Suffolk County for a writ of *habeas corpus*. Hearing, and case reported to the full court. Petition dismissed. Reported in 173 Mass. 550.

City of Boston v. Boston Wharf Company. Petition to Superior Court of Suffolk County for assessment of damages for land taken for grade crossings on Congress Street. James R. Dunbar appointed auditor.

Kaiser Hat and Cap Company. Claim for corporation tax for 1897. Company in insolvency. Claim proved. Pending.

Boston Enterprise Manufacturing Company. Claim for corporation tax for 1897. Company in insolvency. Claim proved. Paid.

Stiles & Winslow Leather Company. Claim for corporation tax for 1897. Company in insolvency. Claim proved. Pending.

Westborough Insane Asylum v. John H. Sherburn. Claim for board of Fannie L. Scott at asylum. Settled by payment of \$1,740.

Edward F. O'Brien, petitioner. Petition to the Circuit Court of the United States for a writ of *habeas corpus*. Petition denied. Reported in 95 Fed. Rep. 131.

William B. Tyler v. Judges of the Court of Registration. Petition to the Supreme Judicial Court of Suffolk County for a writ of prohibition to prohibit said court from proceeding in the registration of a certain parcel of land. Argued before Supreme Judicial Court. Petition denied.

Westborough Insane Asylum v. Alice H. Knight. Claim for board of pauper in hospital. Referred to N. N. Jones for collection.

Attorney-General *ex rel.* v. Letter Carriers' Relief Association. Petition to the Supreme Judicial Court for an injunction and the appointment of a receiver. Injunction granted, and Ralph A. Stewart of Worcester appointed receiver. Final decree.

Attorney-General *ex rel.* v. Avellino and Province Society. Petition to the Supreme Judicial Court for an injunction for non-compliance with law. Company agreed to comply with law. Petition dismissed by agreement.

Walter J. Bartlett, petitioner. Petition to the Supreme Judicial Court of Suffolk County for a writ of *habeas corpus*. Hearing. Petition denied.

Edward A. Brackett *et al.*, Commissioners of Inland Fisheries and Game, v. Lizzie B. S. Wyman. Petition to the Supreme Judicial Court of Suffolk County, under St. 1899, c. 103, for an order to compel the respondent to comply with an order of said commissioners. Decree entered ordering compliance with the statute.

Frank S. Harrington, petitioner. Petition to the Supreme Judicial Court of Suffolk County for a writ of *habeas corpus*. Petition dismissed by agreement.

Francis D. Corcoran, petitioner. Petition to the Supreme Judicial Court of Suffolk County for a writ of *habeas corpus*. Petition dismissed by agreement.

Frederick L. Cutting, Insurance Commissioner, v. Firemen's Fire Insurance Company. Petition to the Supreme Judicial Court of Suffolk County for an injunction to restrain the defendant from removing its books and papers from the Commonwealth, and the appointment of a receiver to recover its capital stock distributed without authority of law. Injunction issued. Defendant recovered its capital stock and deposited it with the International Trust Company, as trustee. Pending.

Willard N. Elmer, petitioner. Petition to the Supreme Judicial Court of Hampden County for a writ of *habeas corpus*. Petition dismissed by agreement.

Thomas White, petitioner. Petition to the Supreme Judicial Court of Suffolk County for a writ of *habeas corpus*. Petition dismissed by agreement.

Hoses M. Knowlton, Attorney-General, *ex rel.* v. Merchants and Manufacturers Life Association. Petition to the Superior Court of Suffolk County for an injunction and the appointment of a receiver. Temporary injunction issued. Case reserved by Fessenden, J., for full court. Pending.

Everett D. Wilkes, petitioner. Petition to the Supreme Judicial Court of Suffolk County for a writ of *habeas corpus*. Petition dismissed by agreement.

Charles E. Lane, petitioner. Petition to the Supreme Judicial Court of Suffolk County for a writ of *habeas corpus*. Petition dismissed by agreement.

Luther B. Brasie, petitioner. Petition to the Supreme Judicial Court of Suffolk County for a writ of *habeas corpus*. Petition dismissed by agreement.

Patrick C. Toohy, petitioner. Petition to the Superior Court of Suffolk County for discharge from Massachusetts Hospital for Dipsonanics and Inebriates, under St. 1899, c. 325. Motion for issue to jury denied. Petition dismissed.

Philip S. Hagar, petitioner. Petition to the Supreme Judicial Court of Suffolk County for a writ of *habeas corpus*. Pending.

Rachel Church *v.* C. W. Marshall and Gypsy Moth Commissioners, trustees. Action of contract in District Court of Eastern Middlesex. Abandoned.

Herbert S. Page *et al.*, petitioners. Petition to the Probate Court of Suffolk County for the appointment of a guardian for Alvin Page, an insane person chargeable to the State. Pending.

Zenas S. Arnold, petitioner. Petition to the Supreme Judicial Court of Suffolk County for a writ of *habeas corpus*. Petition dismissed by agreement.

New England Mutual Accident Association, petitioners. Petition for appointment of receiver. Thomas Weston, Esq., of Boston, appointed receiver. Pending.

Boston *v.* Commonwealth. Petition to the Supreme Court of Suffolk County for transfer of William J. Taylor, an indigent child having no settlement, to custody of State Board of Charity. Petition dismissed.

Boston *v.* Commonwealth. Petition to Supreme Court of Suffolk County for transfer of Hyman Gold, an indigent child having no settlement, to State Board of Charity. Pending.

Civil Service Commissioners *v.* Street Commissioners of Boston. Complaint for violation of civil service rules by employment of John A. Kilroy as messenger. Disposed of by resignation of Kilroy.

Henry W. Bragg *et al. v.* Commonwealth. Petition to Superior Court of Suffolk County for allowance of claim of auditors for examination into affairs of Massachusetts Benefit Life Association. Pending.

John F. Green, petitioner. Petition to Supreme Judicial Court of Suffolk County for writ of *habeas corpus*. Hearing, petition denied.

James P. Nolan, petitioner. Petition to Supreme Judicial Court of Suffolk County for writ of *habeas corpus*. Pending.

Lyman School for Boys *v.* Jay H. Morgan. Note for \$50 for services of boy placed out. Pending.

Worcester Lunatic Hospital *v.* Ralph W. Bartlett. Board of Nancy Sullivan in hospital. Pending.

Commonwealth *v.* Fred McQuestin. Claim for tide water displacement. Pending.

Benjamin F. Bridges *v.* Edward D. Bean, Municipal Court, Suffolk County. Claim for goods furnished to defendant. Pending.

Commonwealth v. Waltham. Claim for board of William F. Murray in hospital for epileptics. Pending.

Commonwealth v. Alexander B. Hough. Claim for board of Julia F. Hough at Westborough Insane Hospital. Pending.

Commonwealth v. Henry Chadbourn. Claim for board of Mary L. Chadbourn at Westborough Insane Hospital. Settled by trustees of hospital.

Commonwealth v. Gloucester Water Supply Company. Corporation tax 1895. Pending.

Commonwealth v. Central Oil and Gas Stove Company. Failure to file copy of its charter with Commissioner of Corporations. Copy of charter filed.

COLLECTIONS.

Collections have been made by this department as follows : —

Corporation taxes for the year 1898, overdue and referred
by the Treasurer of the Commonwealth to the Attorney-

General for collection,	\$50,212 40
Interest on same at penal rate of twelve per cent., . . .	2,282 05
Costs,	824 48
Miscellaneous,	3,143 94
Total,	\$56,462 87

The following table shows a detailed statement of the same : —

	Collected on Account of Corporation Tax for 1898.	Interest.	Total.
A. B. & E. L. Shaw Company,	\$749 98	\$15 00	\$764 98
A. S. Dexter & Co. Incorporated,	47 07	2 82	49 89
Alexander Hill Bedding Company,	47 00	—	47 00
American Citizen Company,	78 45	1 60	80 05
American Stave and Cooperage Company,	331 05	6 29	337 34
Andover Press (Limited),	9 41	17	9 58
Arlington Hotel Company,	31 38	1 38	32 76
Atlantic Telegraph Company of Massachusetts,	78 45	1 52	79 97
Austin & Winslow-Gallagher Com- pany,	78 45	4 70	83 15
Austin Furniture Company,	268 06	4 55	272 61
American Cultivator Publishing Company,	156 90	8 16	165 06
B. F. Lewis & Son Company,	156 90	10 04	166 94
B. H. Woodsum Company,	144 34	6 35	150 69
Bates Machine Company,	1,000 00	—	1,000 00
Bay State Chair Company Incor- porated,	133 36	6 00	139 36
Bay State Metal Works,	219 66	18 01	237 67
Berkshire Spar and Quartz Com- pany,	413 82	47 93	461 75
Blanchard Machine Company,	133 36	7 78	141 14
Block Plant Electric Light Com- pany,	29 81	57	30 38
Bolles & Wilde Company,	470 70	13 02	483 72

	Collected on Account of Corporation Tax for 1895.	Interest.	Total.
Boston Advertising Company,	\$75 31	\$7 15	\$82 46
Boston and Bay State Die Company,	156 90	6 90	163 80
Boston Co-operative Buyers Association,	156 90	7 00	163 90
Boston Parcel Delivery Company,	784 50	40 02	824 52
Boston Traveller Company,	277 71	29 16	306 87
Bracketts Market Corporation,	157 28	5 91	143 19
Brockway-Smith Corporation,	690 36	13 81	704 17
Brookfield Brick Company,	138 07	13 25	151 32
Brooks Bank Note Company,	701 34	17 77	719 11
C. R. Brewer Lumber Company,	62 76	1 07	63 83
C. W. Muel'l Manufacturing Company,	58 83	3 31	62 14
Cambridge Co-operative Society,	38 09	2 28	40 37
Cameron's Pharmacy,	313 80	20 36	334 16
Cape Ann Granite Railroad Company,	313 80	18 61	332 41
Carter Paper Company,	78 45	1 41	79 86
Charles A. Miller Company,	109 83	10 54	120 37
Charles A. White Company,	19 61	96	20 57
Charles S. Brown Company,	400 09	14 94	415 03
Chequasset Lumber Company,	946 09	39 86	945 95
Chicopee Gas Light Company,	109 83	6 41	116 23
Child Acme Cutter and Press Company,	141 21	6 21	147 42
Childs & Kent Express Company,	211 81	10 76	222 57
City Ice Company,	123 55	4 59	128 54
Coates Clipper Manufacturing Company,	212 59	12 33	224 92
Cobb-Burrell Company,	892 35	17 31	890 25
Coburn Sash Company,	81 58	4 31	86 48
Columbia Electric Engineering Company,	15 69	31	16 00
Columbia Engraving Company,	113 37	4 97	117 93
Composite Brake Shoe Company,	471 71	19 58	490 29
Computing Scale Manufacturing Company,	57 66	1 11	58 76
Consolidated Refrigerating Company,	225 35	22 36	257 71
Co-operative Printing Society,	9 11	54	9 64
Crombham Lumber Company,	535 12	45 52	575 64
Crombham Publishing Company,	627 11	62 45	626 56
Day News Company,	39 22	1 45	41 57
Deane Brick Company,	145 34	8 61	156 54
DeLano Medical Company,	62 76	—	62 76
Dorchester Building Material Company,	447 14	17 56	457 72
Dorham Mills Company,	891 17	24 35	895 53
Dorham Lumber Bureau,	15 93	63	16 32
E. A. Devine Company,	156 91	2 52	159 72
E. C. Manufacturing Company,	154 35	4 01	159 15
E. H. Saxon Company,	141 21	7 39	148 60
E. P. Sanderson Company,	179 79	24 36	204 14

	Collected on Account of Corporation Tax for 1898.	Interest.	Total.
E. W. Noyes Company,	\$98 06	\$4 97	\$103 03
Eastern Printing and Engraving Company,	86 29	3 68	89 97
Evening Gazette Company,	117 67	7 06	124 73
F. C. von der Heide Company,	156 90	6 83	163 73
F. P. Norton Cigar Company,	313 80	30 33	344 13
Family Messenger Company,	78 45	2 12	80 57
Fitchburg & Suburban Street Rail- way Company,	300 62	12 00	312 62
Foxborough Foundry & Machine Company,	118 45	2 25	120 70
Franklin Educational Company,	141 21	15 31	156 52
Gale Lumber Company,	249 47	3 99	253 46
Garrett Ford Company,	188 28	3 80	192 08
Gazette Company,	282 42	11 95	294 37
George H. Wood Company,	127 08	5 55	132 63
George N. Seaman Company,	141 21	6 21	147 42
George P. Staples & Co., Incorpo- rated,	784 50	47 00	831 50
Gilman Snow Guard Company,	78 45	1 96	80 41
Globe Foundry Company,	101 98	4 41	106 39
Granite Shoe Company,	251 04	9 20	260 24
Gregory & Brown Company,	329 49	14 49	343 98
H. B. Stevens Company,	186 31	5 78	192 09
H. F. Ross Company,	470 70	13 34	484 04
Hampden Trap Rock Company,	100 41	—	100 41
Hampshire Cycle Manufacturing Company,	25 00	—	25 00
Helotype Printing Company,	376 56	16 19	392 75
Henry C. Hunt Company,	7 84	16	8 00
Henry C. King Company,	313 80	13 70	327 50
Henry Woods Sons Company,	345 18	12 46	357 64
Higgins & Gifford Boat Manufac- turing Company,	120 96	7 06	128 02
Highland Foundry Company,	1,059 07	127 95	1,187 02
Hill, Whiting & Wood Company,	345 18	7 25	352 43
Hingham Seam Face Granite Com- pany,	107 94	3 99	111 93
Holyoke Newspaper Publishing Company,	86 29	1 38	87 67
Home Guaranty Mutual Insurance Company,	666 82	38 68	705 50
Howe Lumber Company,	659 29	28 78	688 07
Ice Bait and Fish Company,	62 76	2 51	65 27
Interstate Law Company,	23 53	94	24 47
Investment Corporation,	470 70	—	470 70
J. H. Keenan Company,	235 35	3 76	239 11
J. P. & W. H. Emond, Incorporated,	235 35	10 36	245 71
Johnson Manufacturing Company,	2,014 59	63 69	2,078 28
K & W Company,	78 45	1 49	79 94
Kelly Shoe Company,	141 21	6 21	147 42
Kennedy & Sullivan Manufacturing Company,	566 40	24 73	591 13

	Collected on Account of Corporation Tax for 1902.	Interest.	Total.
Kimball Brothers Company, . . .	\$1,490 55	\$93 73	\$1,584 28
L. E. Fletcher Company, . . .	172 59	10 12	182 71
L. H. Goodnow Foundry Company, Lamprey Boiler Furnace Mouth Protector Company, . . .	37 65	1 39	39 04
Lang & Jacobs Company, . . .	19 61	76	20 37
Lang & Jacobs Company, . . .	90 21	3 97	94 18
Lexington Gas Light Company, . .	135 01	13 86	148 87
Lexington Print Works, . . .	457 75	19 25	457 00
Lovewell Shoe Company, . . .	266 73	15 27	282 00
Low Art Tile Company, . . .	235 35	14 11	249 46
Lynn News Publishing Company, .	78 45	4 24	82 69
Lyons Granite Company, . . .	39 22	63	39 85
M. S. Swift Sons, Incorporated, .	313 80	33 20	347 00
Mansfield & Easton Street Railway Company, . . .	94 14	4 14	98 28
Mansfield & Norton Street Railway Company, . . .	47 07	2 08	49 15
Mansfield Co-operative Furnace Company, . . .	8 62	28	8 90
Manufacturers Gazette Publishing Company, . . .	37 65	1 96	39 61
Massachusetts Glove Manufactur- ing Company, . . .	109 83	5 09	114 92
Massachusetts Investment Com- pany, . . .	15 69	61	16 30
McLean Shoe Company, . . .	54 91	2 42	57 33
McRose Hardware Company, . . .	73 45	3 36	81 31
Merrill Piano Company, . . .	784 50	74 74	859 24
Merritt Electric Company, . . .	188 28	8 28	196 56
Milford Pink Granite Company, .	363 22	11 62	374 84
Monson Co-operative Creamery Association, . . .	15 06	29	15 35
Morning Mail Corporation, . . .	94 14	1 88	96 02
Mystic Wharf and Storage Com- pany, . . .	1,142 23	28 94	1,171 17
Nantasket Chute Company, . . .	230 46	-	230 46
Natick Gas Light Company, . . .	106 69	1 70	108 39
New England Reed Company, . . .	80 01	4 67	84 68
Newburyport Herald Company, . .	67 46	2 76	70 22
Norfolk Southern Street Railway Company, . . .	1,569 00	59 63	1,628 63
Norfolk Telephone Company, . . .	156 90	3 10	160 00
Norton & Attleborough Street Rail- way Company, . . .	502 08	22 09	524 17
Norton & Taunton Street Railway Company, . . .	428 33	18 85	447 18
O. D. Pillsbury Company, . . .	31 38	1 70	33 08
Oliver & Howland Company, . . .	138 07	6 00	144 07
Peoples Combination Clothing Com- pany, . . .	235 35	10 74	246 09
Pilgrim Iron Foundry Company, . .	64 32	1 72	66 04
Plymouth Rubber Company, . . .	73 31	3 00	76 31
Plymouth Stove Foundry Company, .	121 52	5 39	126 96

	Collected on Account of Corporation Tax for 1898.	Interest.	Total.
Pocassit Hat Company,	\$163 17	\$5 66	\$168 83
Putnam Company,	313 80	14 66	328 46
Quaboag Steamboat Company,	48 01	4 61	52 62
Quincy Quarry Company,	926 49	18 53	945 02
R. H. Long Shoe Manufacturing Company,	196 12	6 31	202 43
Richard Manufacturing Company,	119 24	6 60	125 84
Ridgway Furnace Company,	188 28	7 72	196 00
Rolfe Provision and Grocery Com- pany,	78 45	2 35	80 80
Samuel Enrich Company,	313 80	14 13	327 93
Scandia Granite Works,	35 30	1 46	36 76
Seymour Knapp Warren Company,	24 31	46	24 77
Shady Hill Nursery Company,	549 15	23 80	572 95
Shortstory Publishing Company,	282 42	8 16	290 58
Smith Hadley Shirt Company,	86 29	2 58	88 87
Somerville Citizen Company,	53 34	2 51	55 85
Spring Lane Press,	58 83	2 90	61 73
Springfield Elevator Pump Com- pany,	156 27	6 82	163 09
St. Regis Leather Company,	392 25	16 61	408 86
Standard Horse Shoe Company,	320 86	14 01	334 87
Stockbridge Marble Company,	73 11	1 46	74 57
Sumner Drug and Chemical Com- pany,	188 28	11 67	199 95
Swedish Razor Company,	73 74	1 37	75 11
Telegram Publishing Company,	31 38	56	31 94
Thompson & Odell Company,	274 57	21 17	295 74
Union Loan and Trust Company,	784 50	41 02	825 52
W. E. Rice Company,	229 85	10 04	239 89
Wade & Reed Company,	941 40	56 48	997 88
Walnut Publishing Company,	78 45	4 58	83 03
Wellington Furniture Company,	131 79	11 47	143 26
Westfield Brick Company,	137 25	5 99	143 24
Weymouth Seam Face Granite Com- pany,	98 84	5 74	104 58
White Wilbur Shoe Company,	100 00	-	100 00
Whittier Drug Company,	54 91	2 71	57 62
William H. Burns Company,	1,856 12	81 05	1,937 17
William H. King Sons Company,	86 29	9 06	95 35
Williams Table and Lumber Com- pany,	216 52	12 99	229 51
Woodward & Brown Piano Com- pany,	353 02	39 74	392 76
Worcester Steam Heating Company,	32 94	1 32	34 26
Ziegler Electric Company,	267 77	11 78	279 55
	\$50,212 40	\$2,282 05	\$52,494 45

MISCELLANEOUS COLLECTIONS.

Amesbury & Salisbury Gas Company, penalty for existence of sulphuretted hydrogen in gas,	\$100 00
Boston Enterprise Manufacturing Company, corporation tax for 1897,	25 94
William Piper, on account of merchandise bought of Massachusetts State Prison,	5 00
Hotel Reynolds Company, fee for filing certificate of condition under St. 1891, c. 341,	5 00
Chicopee Gas Light Company, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
City of Chicopee, board of Jan Stuszyk, an insane pauper, at Northampton Insane Hospital,	285 07
Evening Gazette Company, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
Milford Electric Light and Power Company, penalty for failure to file on time report required by St. 1886, c. 346, § 2,	5 00
W. C. Young Manufacturing Company, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
Boston Advertising Company, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
Harcourt Paper Box Company, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
John N. Rieger Company, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
James E. Donahue, board of Ann Donahue, an insane pauper, in Danvers Insane Hospital,	130 00
Reading Co-operative Association, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
Morgan Company, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
Merrimac Paper Company, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
College Athlete Society, <i>ibid.</i> ,	5 00
F. P. Norton Cigar Company, <i>ibid.</i> ,	5 00
Co-operative Printing Society, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
Lawrence, city of, for board of John Lilley in almshouse,	48 00
North Andover Mills, fee for filing certificate of condition required by Pub. Sts., c. 106, § 54,	5 00
P. P. Emory Manufacturing Company, <i>ibid.</i> (two certificates),	10 00
American Cultivator Publishing Company, <i>ibid.</i> ,	5 00
Arlington Co-operative Association, The, <i>ibid.</i> ,	5 00
Boston Blower Company, <i>ibid.</i> ,	5 00
Boston Dental Manufacturing Company, <i>ibid.</i> ,	5 00
Boston Exploration Company, <i>ibid.</i> ,	5 00

Brookfield Brick Company,	\$5 00
Carter, Rice & Co. Corporation, <i>ibid.</i> ,	5 00
Consumers Co-operative Association, <i>ibid.</i> ,	5 00
Cottage City Gas and Electric Light Company, The, <i>ibid.</i> ,	5 00
Dunbar Mills Company, The, <i>ibid.</i> ,	5 00
Eureka Ruling and Binding Company, <i>ibid.</i> ,	5 00
George P. Staples & Co., Incorporated, <i>ibid.</i> ,	5 00
Henry C. King Company, <i>ibid.</i> ,	5 00
J. P. Jordan Paper Company, <i>ibid.</i> ,	5 00
Jewett Piano Company, <i>ibid.</i> ,	5 00
L. E. Knott Apparatus Company, <i>ibid.</i> ,	5 00
Lynn Ice Company, The, <i>ibid.</i> ,	5 00
Mansfield Co-operative Furnace Company, <i>ibid.</i> ,	5 00
Monarch Horse Nail Company, <i>ibid.</i> ,	5 00
New England Dredging Company,	5 00
New England Rubber Company, <i>ibid.</i> ,	5 00
Newton Machine Company, <i>ibid.</i> ,	5 00
Oak Grove Creamery Company, <i>ibid.</i> ,	5 00
Old Colony Boot and Shoe Company, <i>ibid.</i> ,	5 00
Springfield Elevator and Pump Company, The, <i>ibid.</i> ,	5 00
Swett & Lewis Company, <i>ibid.</i> ,	5 00
W. D. Wilmarth & Co. Corporation, <i>ibid.</i> (two certificates),	10 00
Westfield Brick Company, <i>ibid.</i> ,	5 00
Blanchard Optical Company, <i>ibid.</i> ,	5 00
Cutter Tower Company, <i>ibid.</i> ,	5 00
Dean Whitney Elevator Company, The, <i>ibid.</i> ,	5 00
Mattakesett Hall Association, <i>ibid.</i> ,	5 00
Medway Electric Light and Power Company, The, <i>ibid.</i> ,	5 00
Sun Printing Company, The, <i>ibid.</i> ,	5 00
T. F. Little Oil Company, The, <i>ibid.</i> ,	5 00
William G. Bassett v. estate of Asenath Alvord, execution,	52 90
Cofran, Samuel M., estate, amount of collateral inheritance tax,	471 00
Investment Corporation, fee for filing certificate of condition,	5 00
Peter Wood Dyeing Company, <i>ibid.</i> ,	5 00
Amesbury and Salisbury Gas Company, inspector of gas and gas meters tax,	6 03
Westborough Insane Hospital v. John H. Shurburn, guardian, board of Fannie L. Scott in hospital,	1,740 00
Suspension Transportation Company, fee for filing certificate of condition,	5 00
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	\$3,143 94

EXTRADITION AND INTERSTATE RENDITION.

The following applications for requisitions for fugitives from justice have been referred by His Excellency the Governor to this department during the year ending Jan. 17, 1900, for examination and report thereon:—

Date of Refere- nce.		Crime Charged.	Place of Prosecution.	Report.
1899.				
Feb. 2.	New York, .	Forgery,	Suffolk, .	Lawful and in proper form.
Feb. 6.	New York, .	Larceny,	Suffolk, .	" "
Feb. 20.	Vermont, .	Perjury,	Suffolk, .	" "
Feb. 21.	Pennsylvania, .	Forgery,	Suffolk, .	" "
Feb. 22.	New York, .	Larceny,	Suffolk, .	" "
March 2.	Italy,	Murder,	Suffolk, .	" "
April 7.	New Hampshire, .	Embezzlement and larceny,	Suffolk, .	" "
April 18.	New York, .	Larceny,	Suffolk, .	" "
April 21.	Washington, .	Corrupting a juror by giving a bribe,	Suffolk, .	" "
April 27.	New Jersey, .	Assault and battery with a dangerous weapon,	Suffolk, .	" "
May 2.	Pennsylvania, .	Breaking and entering with intent to steal, and forging and uttering checks and orders for money.	Suffolk, .	" "
May 16.	New York, .	Embezzlement,	Suffolk, .	" "

June 7,	New Hampshire,	Hilman A. Hanson,	Obtaining property by false pretences,	Worcester, .	"	"	"
June 13,	Missouri,	Louis J. Wyman,	Larceny and embezzlement,	Suffolk, .	"	"	"
July 10,	New York,	George Schey, <i>alias</i> Phillip Lambele,	Larceny,	Suffolk, .	"	"	"
July 12,	Maine,	Henry G. Clark,	Breaking and entering,	Suffolk, .	"	"	"
July 24,	New York,	Robert E. Waldstein,	Forgery,	Suffolk, .	"	"	"
July 31,	New York,	Frank L. Weston,	Larceny,	Essex, .	"	"	"
Aug. 14,	New Jersey,	Samuel Cohen, <i>alias</i> Samuel Rome,	Larceny,	Worcester, .	"	"	"
Aug. 18,	Connecticut,	George S. Leighton,	Larceny,	Bristol, .	"	"	"
Aug. 19,	New York,	Horace C. Van Denbergh,	Perjury,	Essex, .	"	"	"
Sept. 2,	New York,	William R. Littlefield,	Polygamy and adultery,	Middlesex, .	"	"	"
Sept. 19,	New York,	Horace C. Van Denbergh,	Perjury,	Essex, .	"	"	"
Oct. 10,	New York,	Lawrence A. Charlton,	Larceny,	Berkshire, .	Not in form.		
Oct. 18,	Minnesota,	Hackadvar Manooagian, <i>alias</i> Hackadvar Tsodian.	Forgery,	Worcester, .	Lawful and in proper form.		
Oct. 23,	New York,	Lawrence A. Carlton, <i>alias</i> C. A. Lawrence.	Larceny,	Berkshire, .	"	"	"
Oct. 30,	New York,	Eugene Duval,	Adultery,	Suffolk, .	"	"	"
Nov. 13,	New York,	William F. Perry,	Larceny,	Middlesex, .	"	"	"
Nov. 29,	Pennsylvania,	Julius Simon,	Accessory to abortion,	Middlesex, .	"	"	"
Dec. 27,	Virginia,	Burnly Taylor,	Larceny,	Suffolk, .	"	"	"
1900. Jan. 4,	New York,	Joseph Curti, <i>alias</i> Joseph Curto, .	Assault with a dangerous weapon,	Hampden, .	"	"	"
Jan. 9,	New York,	John F. Hickey,	Forgery,	Suffolk, .	"	"	"

Extradition and Interstate Rendition — Concluded.

The following requisitions upon His Excellency the Governor for the surrender of fugitives from the justice of other States have been referred by him to this department during the year ending Jan. 17, 1900, for examination and report thereon : —

Date of Refer-ence.	State making the Requisition.	Name of Fugitive.	Crime Charged.	Report.
1899.				
Feb. 20,	Pennsylvania,	Charles Still,	Receiving stolen money,	Lawful and in proper form.
March 7,	Maine,	Alconzo Newcomb,	Larceny,	" "
March 24,	Pennsylvania,	John L. Nudd,	Obtaining money by false pretences,	" "
April 12,	Pennsylvania,	Lewis Pinkofski, <i>alias</i> Lage Pinofski,	Larceny,	" "
May 9,	New Hampshire,	John Green,	Breaking and entering and larceny,	" "
June 16,	Vermont,	Leander Larve and Useb Junin,	Burglary,	" "
June 26,	Kansas,	E. B. Bachellor,	Rape,	" "
July 25,	Vermont,	Charles Evans,	Grand larceny,	" "
August 2,	Virginia,	John Carter,	Felonious and malicious assault,	" "
August 2,	Illinois,	Frank Hampton,	Larceny,	" "
Sept. 6,	New York,	Angello Pascuzzo,	Rape,	" "
Nov. 22,	New York,	William O. Van Olinda,	Burglary and grand larceny,	" "
Nov. 26,	Vermont,	Wilbur Matthews,	Injury to goods and chattels,	" "
Dec. 23,	Pennsylvania,	Charles Hoyt,	Entering a building with intent to commit a felony,	" "
1900.				
Jan. 16,	New Hampshire,	James Feery,	Breaking and entering,	" "

RULES OF PRACTICE IN INTERSTATE RENDITION.

Every application to the Governor for a requisition upon the executive authority of any other State or Territory, for the delivery up and return of any offender who has fled from the justice of this Commonwealth, must be made by the district or prosecuting attorney for the county or district in which the offence was committed, and must be in duplicate original papers, or certified copies thereof.

The following must appear by the certificate of the district or prosecuting attorney : —

(a) The full name of the person for whom extradition is asked, together with the name of the agent proposed, to be properly spelled.

(b) That, in his opinion, the ends of public justice require that the alleged criminal be brought to this Commonwealth for trial, at the public expense.

(c) That he believes he has sufficient evidence to secure the conviction of the fugitive.

(d) That the person named as agent is a proper person, and that he has no private interest in the arrest of the fugitive.

(e) If there has been any former application for a requisition for the same person, growing out of the same transaction, it must be so stated, with an explanation of the reasons for a second request, together with the date of such application, as near as may be.

(f) If the fugitive is known to be under either civil or criminal arrest in the State or Territory to which he is alleged to have fled, the fact of such arrest and the nature of the proceedings on which it is based must be stated.

(g) That the application is not made for the purpose of enforcing the collection of a debt, or for any private purpose whatever ; and that, if the requisition applied for be granted, the criminal proceedings shall not be used for any of said objects.

(h) The nature of the crime charged, with a reference, when

practicable, to the particular statute defining and punishing the same.

(i) If the offence charged is not of recent occurrence, a satisfactory reason must be given for the delay in making the application.

1. In all cases of fraud, false pretences, embezzlement or forgery, when made a crime by the common law, or any penal code or statute, the affidavit of the principal complaining witness or informant, that the application is made in good faith, for the sole purpose of punishing the accused, and that he does not desire or expect to use the prosecution for the purpose of collecting a debt, or for any private purpose, and will not directly or indirectly use the same for any of said purposes, shall be required, or a sufficient reason given for the absence of such affidavit.

2. Proof by affidavit of facts and circumstances satisfying the Executive that the alleged criminal has fled from the justice of the State, and is in the State on whose Executive the demand is requested to be made, must be given. The fact that the alleged criminal was in the State where the alleged crime was committed at the time of the commission thereof, and is found in the State upon which the requisition was made, shall be sufficient evidence, in the absence of other proof, that he is a fugitive from justice.

3. If an indictment has been found, certified copies, in duplicate, must accompany the application.

4. If an indictment has not been found by a grand jury, the facts and circumstances showing the commission of the crime charged, and that the accused perpetrated the same, must be shown by affidavits taken before a magistrate. (A notary public is not a magistrate within the meaning of the statutes.) It must also be shown that a complaint has been made, copies of which must accompany the requisition, such complaint to be accompanied by affidavits to the facts constituting the offence charged by persons having actual knowledge thereof, and that a warrant has been issued, and duplicate certified copies of the same, together with the returns thereto, if any, must be furnished upon an application.

5. The official character of the officer taking the affidavits or depositions, and of the officer who issued the warrant, must be duly certified.

6. Upon the renewal of an application, — for example, on the ground that the fugitive has fled to another State, not having been found in the State on which the first was granted, — new or certified copies of papers, in conformity with the above rules, must be furnished.

7. In the case of any person who has been convicted of any crime, and escapes after conviction, or while serving his sentence, the application may be made by the jailor, sheriff or other officer having him in custody, and shall be accompanied by certified copies of the indictment or information, record of conviction and sentence upon which the person is held, with the affidavit of such person having him in custody, showing such escape, with the circumstances attending the same.

8. No requisition will be made for the extradition of any fugitive except in compliance with these rules.

UNIVERSITY OF MICHIGAN



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